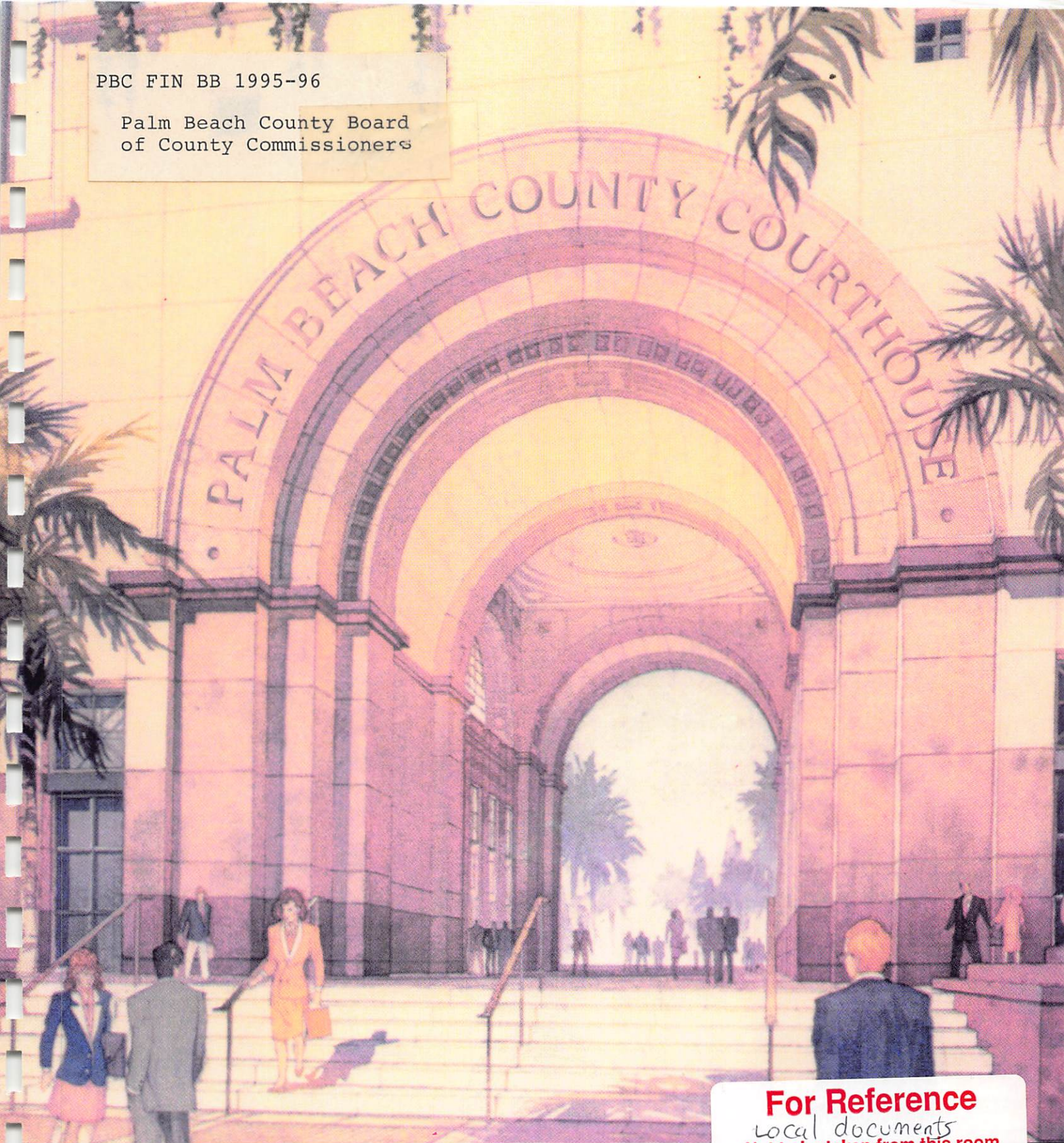


PBC FIN BB 1995-96

Palm Beach County Board
of County Commissioners



For Reference
local documents
Not to be taken from this room

Budget in Brief

Fiscal Year 1995-96

BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA

For Reference

Not to be taken from this room

PALM BEACH COUNTY

PALM BEACH COUNTY GOVERNMENT

BOARD OF COUNTY COMISSIONERS



Warren H. Newell
County Commissioner
District 3

Carol A. Roberts
County Commissioner
District 2

Maude Ford Lee
County Commissioner
District 7

Karen T. Marcus
County Commissioner
District 1

Mary McCarty
County Commissioner
District 4

Ken L. Foster
County Commissioner, Chairman
District 6

Burt Aaronson
County Commissioner, Vice Chairman
District 5

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ACKNOWLEDGMENTS

Special recognition should be given to the following individuals for their efforts in coordinating and preparing the 1995–96 Budget.

Office of Financial Management & Budget

(in alphabetical order):

Verdenia Baker	Dir. Financial Mgmt. Division
Joseph Bergeron	Fiscal Manager II
Steven Bordelon	Budget Director
Donald Carter	Fiscal Manager II
Marilynn Clark	Accountant II
Kathryn Cochrane	Financial Analyst II
Ann Conforti	Administrative Secretary
Lee Ellen Dascott	Senior Secretary
Keith Hurbs	Financial Analyst I
Gary Kapalka	Financial Analyst II
John Long	Fiscal Manager II
Anita Martinetto	Financial Analyst I
Michael Meredith	Financial Analyst III
Cindy Mothersille	Secretary
Deanna Olsen	Fiscal Specialist II
Elizabeth Purvis	Financial Analyst II
Richard Roberts	Director, OFMB
James Schnell	Collections Coordinator
Ray Solaas	Financial Analyst II
Maurice Talo	Financial Analyst III
Eugene Villanueva	Financial Analyst II
Robert Ward	Financial Analyst II
John Wilson	Fiscal Manager I

Special thanks to:

County Commissioners

for their early and continuous involvement in the budget process.

County Administrator and Assistant County Administrators

for their expanded participation in this year's budget process.

Department Heads and their Staffs

for their extraordinary effort in formulating the budget.

Public Affairs

for their assistance in expediting this publication.

SECTION A
BUDGET MESSAGE



Board of County Commissioners

Ken L. Foster, Chairman
Burt Aaronson, Vice Chairman
Karen T. Marcus
Carol A. Roberts
Warren H. Newell
Mary McCarty
Maude Ford Lee

County Administrator


Robert Weisman

Office of Financial Management & Budget



INTEROFFICE MEMORANDUM

TO: Ken Foster, Chair and Members of the
Board of County Commissioners

FROM: Robert Weisman
County Administrator 

DATE: November 17, 1995

SUBJECT: Adopted Budget - Fiscal Year 1995-96

On behalf of County Departments and Constitutional Officers, I am pleased to present the adopted budget for FY 1996. The adopted budget continues a trend of **seven consecutive years in which the Countywide tax rate has been reduced**. During this same period, Palm Beach County's population has increased by more than 110,000 (based on 1996 projections).

This year's budget maintains and, in some cases, enhances levels of service in the operating budget. The capital budget provides for needed infrastructure improvements, including projects for public buildings, transportation, and office automation.

The Budget Message summarizes the results of the budget process, including highlights of major changes from last year's budget.

BUDGET, MILLAGE AND TAXES

The FY 1996 budget totals \$1,786,166,212, an increase of \$120.9 million, or 7.3%, from the FY 1995 adopted budget. The net operating budget, which excludes capital and debt service (and related reserves), and interfund transfers, is \$798.1 million, an increase of \$71.4 million, or 9.8%, from FY 1995.

Proposed taxes in comparison to roll-back taxes are:

- Countywide - below roll-back by \$ 58,696 (0.03%);
- Fire/Rescue - below roll-back by \$ 47,339 (0.08%);
- Glades Reg. F/R - above roll-back by \$ 183,277 (54.01%); and
- Library - above roll-back by \$1,322,833 (9.93%).

"An Equal Opportunity - Affirmative Action Employer"

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(407) 355-4034 FAX (407) 355-2109

	FY 1995 Adopted		FY 1996 Rolled-Back Taxes **	FY 1996 Adopted		Total Taxes Incr.<Decr.>	Taxes Over<Under> Roll-Back
	Millage Rate	Taxes		Millage Rate	Taxes		
Countywide	4.2931	\$226,819,803	\$231,724,813	4.2177	\$231,666,117	\$4,846,314	(\$58,696)
Library	0.4437	12,836,257	13,322,174	0.4838	14,645,007	1,808,750	1,322,833
Fire/Rescue	2.5539	57,471,948	59,915,072	2.5293	59,867,733	2,395,785	(47,339)
Glades Fire/Rescue	0.4495	<u>339,051</u>	<u>339,356</u>	0.6764	<u>522,633</u>	<u>183,582</u>	<u>183,277</u>
Non-Voted Total		\$297,467,059	<u>\$305,301,415</u>		\$306,701,490	\$9,234,431	<u>\$1,400,075</u>
Countywide Voted Debt	0.2262	<u>11,950,954</u>		0.3014	<u>16,555,034</u>	<u>4,604,080</u>	
Grand Total		<u>\$309,418,013</u>			<u>\$323,256,524</u>	<u>\$13,838,511</u>	

** Calculated in accordance with F.S. 200, Truth in Millage (TRIM)

These combined taxes represent an increase in aggregate non-voted taxes of \$1,400,075, or .46% above roll-back. In accordance with F.S. 200, Truth in Millage (TRIM), this will be the advertised tax increase if the proposed budget is adopted.

The certified taxable value used in calculating millage rates for FY 1996 is \$54.927 billion, an increase of \$2.294 billion, or 4.4%, over the 1994 valuation. The net increase consists of new construction of \$1.577 billion (3.0%) and an increase of \$716.9 million (1.4%) due to revaluation of existing property. The overall 4.4% increase is substantially higher than the 2.9% increase for 1995.

BUDGET PREPARATION GUIDELINES AND STRATEGIES

The budget development process began in fall 1994 with the identification of key assumptions and update of budget forecasts. In recognition of the Board's position on taxes, the initial revenue projections assumed no increase above roll-back for the Countywide ad valorem rate. Preliminary budget decisions were made concerning key issues such as the use of road program reserves, salary policy, and funding for capital projects.

Requests for new funding in the operating and capital budgets were carefully reviewed and prioritized by the Management Team. In addition, the Budget Office identified and researched various budget policy issues to assist the Management Team.

A new departmental budget format is introduced in the FY 1996 budget. Four Departments - County Attorney, County Library, OFMB, and Public Safety prepared their budgets using the "Customer Focused Budgeting and Reporting" format. These budgets are presented on pages D-1 through D-42 of the Budget Document.

The new departmental pages are designed to clearly delineate the mission, performance objectives, and trends and issues applicable to the department. In addition, the budget development process will place greater emphasis on customer service and measurement of program results. For FY 1997, all departmental budgets will be prepared using the new budget preparation model.

MAJOR CHANGES IN TAX EQUIVALENT FUNDING: 1996 COMPARED TO 1995

The table on the following page summarizes the areas of the Countywide budget that will have significantly different funding levels (\pm \$1 million) in FY 1996.

	CHANGE IN AD VALOREM REQUIREMENTS	
	<u>INCREASE</u>	<u>DECREASE</u>
■ Reduction in Transfers from Road Program	\$ 14.6	\$
■ Increase in Sheriff's Budget	8.4	
■ Increase in Other Const. Officers	1.9	
■ Increase in Reserves	6.0	
■ Increase in Parks Operating Budget	2.6	
■ Debt Service Transfer Requirements	1.8	
■ Increase for County Home/Medicaid Programs	1.8	
■ Increase in PZ&B Operating Budget	2.0	
■ Increase in Public Safety Operating Budget	1.2	
■ Replace One-time Funding - Camden Case	1.0	
■ Other Increases in Tax Requirements (net)	2.4	
■ Increase in Major Non-Ad Valorem Revenues		12.4
■ Increase in Beg. Balance Brought Forward		14.1
■ New Ad Valorem Taxes from New Construction		5.8
■ Reduced Funding for Capital Projects		5.5
■ Decrease in Economic Development Program		3.8
■ Reduction in Indirect Cost Charges		1.1
■ Decrease in Funding for Affordable Housing		1.0
Net Increases and Decreases	<u>\$43.7</u>	<u>\$43.7</u>

REVENUES AND FUND BALANCES

Revenue collection trends continue on a favorable track for several classes of non-ad valorem revenues. Collections of State Shared Revenues, Utility Taxes, Sales Taxes, and Franchise Fees are projected to exceed the current year budget by \$6.8 million. The FY 1996 budget includes an increase of approximately \$12.4 million in these revenues above the amount budgeted for FY 1995. Growth in these "tax equivalent" revenue sources has been a key factor in lessening reliance on ad valorem taxes.

During May 1995, the Board approved a mid-year budget amendment to recognize additional balances brought forward totalling \$18.7 million in tax equivalent funds. This adjustment was necessary to reconcile with actual cash balances as reported in the audited financial statements.

SIZE OF WORKFORCE

The adopted FY 1996 budget provides for 8,100 positions, of which 4,633 are funded in departments controlled by the Board of County Commissioners. Board departments will add 81 new positions and delete 283 positions for a net decrease of 202.

The overall reduction in positions is a result of the Health Care District assuming responsibility for the County Home, eliminating 279 positions from the Community Services Department.

The Table on page C-49 provides a summary of positions for all departments and the constitutional officers. The Sheriff's budget includes an increase of 41 full-time and part-time positions over the number of positions budgeted in FY 1995. Twenty (20) new positions were added by the other constitutional officers (16 positions for the Clerk of the Court, 1 new position for the Property Appraiser, and 3 positions for the Tax Collector). No new positions were added by the Supervisor of Elections.

SALARY POLICY

The Palm Beach County organization provides for competitive wages in order to attract and retain qualified employees. The budget was prepared assuming that general employees will receive a 3% across-the-board increase on October 1st and an average 2% merit increase on April 1st. CWA and IAFF (bargaining unit) employees are eligible for increases as specified in the existing collective bargaining agreements.

CONSTITUTIONAL OFFICERS

Funding increases for all Constitutional Officers total \$11.3 million, or 5.2%, above FY 1995 funding levels as shown below.

■ Sheriff	- <u>increase</u> of \$ 8,769,724 or 5.3;
■ Supervisor of Elections	- <u>increase</u> of \$ 298,527 or 9.4%;
■ Clerk of the Court	- <u>increase</u> of \$ 1,454,548 or 5.9%.
■ Property Appraiser	- <u>increase</u> of \$ 587,647 or 4.9%;
■ Tax Collector	- <u>increase</u> of \$ 193,392 or 1.3%.

TOTALS	<u>\$11,308,838</u> or <u>5.2%</u>
--------	------------------------------------

Sheriff

For the third consecutive year, the Sheriff's budget was prepared as a "lump sum proposal" without any detailed information being provided in terms of staffing, supplemental funding or narrative justification. In keeping with last years' agreement, the Sheriff will share equally with the Board of County Commissioners, any budget savings or excess revenues realized at the close of the 1995 fiscal year.

Clerk of the Court

The budget reflects an increase of \$1,454,548, or 5.9% over FY 1995. This increase will fund 16 new positions and provide for a new branch office in Royal Palm Beach.

Supervisor of Elections

The increase in the Supervisor of Elections budget reflects the additional costs associated with the 1996 general election and the special election concerning the Agricultural Reserve issue. However, after the adoption of the budget, the Board canceled the special election. This will save the County approximately \$219,000.

Property Appraiser

The County-funded portion of the Property Appraiser's FY 1996 budget will increase by \$588,000, or 4.9%. One additional position was approved for the Property Appraiser.

State Attorney/Public Defender

The State Attorney's and Public Defender's combined budgets are \$487,600, or 27.4% higher than the FY 1995 adopted combined budgets. Supplemental funding for communications, travel, library materials, and software accounts for the increase.

BOARD DEPARTMENTS AND AGENCIES

Gross budgets for all Board Departments, including enterprise and grant-funded operations, will increase by 4.3% over FY 1995. Only 0.1% of this increase will be funded from ad valorem equivalent revenues due to increases in departmental revenues and grants. Pages C-35 through C-40 present a comparison of budgets for all Board Departments and agencies.

The following narrative summarizes significant changes in the operating budgets of Board Departments.

Community Services

The budget for the Community Services Department will decrease by \$11.3 million, or 28.5%, and the number of budgeted positions will be reduced by 273 positions. These reductions

are occurring due to the transfer of the County Home and the Medicaid program to the Health Care District. These programs were previously administered by the Community Services Department. Under the interlocal agreement with the Health Care District, Palm Beach County will provide \$15 million annually to the District to offset the costs of these programs. The FY 1995 budget included net ad valorem funding of \$7.1 million for the County Home and \$6.0 million for the Medicaid Match.

County Attorney

The County Attorney's FY 1996 budget will increase by \$463,200 and 7 positions. This represents an increase of 14.0% over the FY 1995 budget. Three mid-year positions were approved to strengthen the in-house collection program and four positions were added in FY 1996. Three positions will specialize in construction-related issues and 1 position will be devoted to records management.

County Cooperative Extension Service

This Department's budget reflects an increase of \$528,400 (38.4%) over the prior year budget, primarily because of carryover funding for agriculture economic development (\$400,000 and 2 positions). The County Cooperative Extension Service Department is also adding one Extension Agent for the 4-H program.

County Library

The County Library's budget has increased by approximately \$1.3 million (8.7%) and 13 positions. Ad valorem funding requirements for the Library, however, increased by \$1.9 million due to a decline in fund balances of \$600,000.

One position was added for the new Tequesta branch and 12 positions were approved to maintain and enhance existing programs as follows: 9 positions to improve holdings per capita and circulation services; 1 position for literacy outreach; 1 position for children's programs; and 1 position to meet the demand for government information services.

Other factors affecting the Library Department's increase include the fiscal impact (\$230,800) of annualized costs for libraries opening during FY 1995 and the costs of replacement equipment and roof replacements (\$167,000).

Engineering & Public Works

This Department's operating budget reflects a relatively small percentage increase of 3.2%, or \$1,138,700, over the FY 1995 funding level. Three new positions are included in the budget: 2 traffic construction workers and 1 Engineering Assistant. These positions are needed to handle increased workload demands. Because 8 positions were eliminated during FY 1995, a net decrease of 5 positions is reflected in Engineering & Public Work's FY 1996 budget.

Environmental Resources Management

ERM's operating budget was increased by \$780,600, or 9.1%. This higher funding level primarily reflects the cost of 5 new positions added to the Department's complement during FY 1995. Two supplemental funding requests were approved for next year: \$78,500 to complete the computer network at ERM's new location and \$44,800 to upgrade the telephone system. More than one third of the funding for these projects will be provided by non-ad valorem sources.

Facilities Development and Operations

This Department was reorganized effective June 1, 1995 and the reported budget data has been restated for the current and preceding fiscal years to provide a comparable base. The new Department was created by combining the former Department of Facilities Planning, Design & Construction with components of the former General Services Department. The Divisions of Facilities Management, Fleet Management, Security, and Parking Facilities were merged into the new Department and the remaining functions (Fixed Assets and Records Management) were transferred to OFMB.

The restated comparison of Facilities Development and Operations shows an increase of \$2,581,000, or 7.8%, above the FY 1995 budget. The amount of increase is net of two non-operating reductions: 1) beginning in FY 1996, debt service funding (\$500,000 annually) for the parking garage will be paid from the General Fund; and 2) Fleet Management's capital outlay budget for vehicle replacement is approximately \$2.7 million less in FY 1996 than FY 1995.

The Department's budget includes ten new positions to maintain various County facilities. Other new positions are a Financial Analyst and a Technician to maintain Palm Tran radios.

Financial Management and Budget

The Office of Financial Management & Budget (OFMB) increased by \$60,500 (2.1%) in the FY 1996 budget. OFMB's FY 1995 budget has been restated to include the costs and positions associated with the Fixed Assets Section and Records Manager which were transferred from the General Services Department.

OFMB's FY 1996 budget also reflects the new Collections Coordinator position that was approved during the 1995 fiscal year. Some of the Department's budget increase was offset by savings from downward reclassification of a vacant position and turnover in the Department Director position.

Fire/Rescue

Fire/Rescue's proposed gross budget is \$6.2 million, or 8.5%, higher than the FY 1995 adopted budget. It should be noted that \$1.6 million of this amount represents an increase in Fire/Rescue's reserves. Next year's budget also includes approximately \$2.1 million in revenues from Advanced Life Support (ALS) billings.

The Department's number of approved positions increased by 17. Staffing for a new station (southwest Wellington) will require 12 of these positions. The remaining new positions are: Office Manager to coordinate volunteers for the Canal Point Fire Station; 2 Fire Safety Specialists; and a Quality Management Coordinator. A net of one additional position was added during the current fiscal year.

Other supplemental funding requests approved for FY 1996 include: \$120,000 for medical physicals for combat personnel; \$107,600 for equipment to reduce the repair time and improve inspection of units; and \$75,000 for a station location study.

Housing and Community Development

During FY 1995, the Affordable Housing Section was combined with the Housing and Community Development Department (HCD). The prior year budget has been restated to enable year-to-year comparisons. In FY 1996, HCD's budget has increased by \$4.6 million, or 18.6%, from the FY 1995 funding level. Most of this increase is attributable to additional State funding anticipated for the Affordable Housing Program. As a result of this increased funding, no ad valorem equivalent funding is proposed for the 1996 fiscal year. During FY 1995, four

additional positions were approved to address increased workload: 3 positions for Housing and Community Development and 1 position for Affordable Housing.

Judicial

Judicial's budget, encompassing administration and court programs, is \$495,000 (3.9%) less than the FY 1995 adopted budget. The number of budgeted positions has increased by 4. These additional positions were added during FY 1995 for the Supervised Own Recognizance (SOR) program which is self supported through fees assessed to defendants. The SOR program was previously administered through a private agency.

Mass Transit (Palm Tran)

Palm Tran's budget has increased by \$8.6 million, or 21.2%, in FY 1996. Only \$65,200 of this increase will be funded by ad valorem equivalent dollars with the remainder funded by the Gas Tax. The increase in Palm Tran's budget is pursuant to the action taken by the Board of County Commissioners in August 1993, to increase the Gas Tax dedicating one half of the proceeds to public transit services.

Increases in wages, benefits, fuel, maintenance, and marketing are included for the expanded bus service commencing December 1995, with all new services to be completed and implemented by August 6, 1996. The mass transit trust fund contains the necessary funding to implement the entire system and provide for moderate increases in operating costs over a period of years. By August 1996, 122 buses will be operating during weekdays, 90 buses on Saturday, and 68 buses on Sunday.

Parks & Recreation

The FY 1996 budget for Parks & Recreation increased by \$4.9 million, or 21.3% over the adopted FY 1995 budget. Approximately \$2.2 million of this increase is attributable to the annualization of costs associated with the opening of new facilities in the current year, primarily the Okeeheelee Golf Course (\$2.1 million). Other significant base increases include insurance costs (\$374,000) and electricity (\$153,000). Supplemental requests totalling \$534,500 and 10 positions were approved. Eight of the new positions are required to maintain newly developed and acquired acreage and offer programs at South County Regional Park. The other positions will be utilized to handle an increased administrative workload. Overall, the number of authorized positions will decrease by 11

due to the privatization of the operation at Southwinds Golf Course and maintenance of Okeeheelee Golf Course, and the elimination of funding for the Therapeutic Recreation Program.

Planning, Zoning & Building

The PZ&B budget shows a gross increase of \$2.6 million (8.6%) and an ad valorem equivalent increase of \$2.0 million (25.3%). Major increases in the base budget will provide for additional data processing equipment, contractual programming costs (\$664,000), and contractual services for planning studies (\$283,000).

During FY 1995, the Board approved 8 new positions for PZ&B and 4 positions were deleted. Supplemental requests will add 8 new positions, including 5 Code Enforcement Officers approved at the June 5 workshop. In addition, 2 Planners and a Data Entry Clerk for Zoning are included as new positions. One position will be transferred to Economic Development, resulting in a net increase of 11 positions over the adopted FY 1995 level.

Public Affairs

The budget for this Department increased by \$672,100, or 19.8. A portion of this increase reflects the cost of two positions transferred from County Administration during FY 1995. Four new positions were approved for the 1996 fiscal year: 3 positions for Channel 20 (funding to be partially offset by revenues) and 1 Public Relations Specialist to handle increased workload. In addition, \$80,000 is budgeted to promote public education for the Agricultural Reserve issue. As previously noted, this issue will not be pursued and these funds will not be expended.

Public Safety

The Public Safety budget has increased by \$2.6 million, or 16.2%, in FY 1996. Included in the budget are supplemental requests totalling \$385,000 and 8 positions. Three of the positions will enable Victim Services to assist victims in assessing their situation and offering referrals to the proper agencies. Animal Care & Control added two positions to operate the crematorium and improve the response time for removing dead animals from the roads and right-of-ways. Other new positions include a Juvenile Counselor for the Glades, part-time Clerk-Typist for the Towing Regulation program and a Sr. Clerk-Typist to reduce required overtime.

The annualization of costs for 7 positions added during FY 1995, additional automation, and initiation of the Mobile Spay Shuttle program are the major factors causing the budget increase.

Risk Management

The gross budget for the Risk Management Department is up by \$4.5 million, or 17.5% above the FY 1995 budget. This increase is primarily attributable to the escalating costs of premiums for health insurance, casualty insurance, and workers compensation. In recent years, the annual premiums were subsidized by available fund balances thus reducing the cost of coverage to Departments. These fund balances are no longer available and rates were increased to reflect the true costs. About \$585,000 of the increase will be used to increase insurance reserves.

Weed & Seed Program

The Weed & Seed Program expanded from 2 to 10 positions during FY 1995 due to a \$500,000 grant award from the U.S. Department of Justice and the Federal Office of Weed & Seed. A request will be made for an additional grant award for FY 1996. The amount budgeted for FY 1996 (\$180,300) represents the carry forward balance of unspent funds from the various program funding sources.

ECONOMIC DEVELOPMENT

Palm Beach County's commitment to economic development will continue in FY 1996, albeit with a lesser amount of proposed new funding in comparison to FY 1995. New funding of \$3.5 million was approved for the Economic Development program. These dollars will be augmented by an estimated \$3.6 million in funds to be carried forward from FY 1995. Therefore, a total of \$7.1 million will be available in FY 1996.

The table on the following page provides a summary of the budget and projected carryforwards for the Economic Development programs and projects.

MEMORANDUM to Board of County Commissioners
November 17, 1995
Page Thirteen

<u>Existing Programs/Projects</u>	<u>FY 1995 Budget</u>	<u>Estimated Roll-Over</u>	<u>New Funds</u>	<u>FY 1996 Budget</u>
Job Growth Incentive Fund	\$3,850,000	\$ 500,000	\$1,085,000	\$1,585,000
Film Industry Enhancement	500,000	292,000	108,000	400,000
Econ. Dev. Coordination	150,000	0	225,000	225,000
Development Regions	620,000	0	642,000	642,000
Incubator Program	120,000	0	160,000	160,000
Black Business Inv. Corp.	80,000	0	80,000	80,000
BDB - Development Regions	75,000	0	0	0
Agriculture Industry	500,000	350,000	0	350,000
Small Business Assistance	150,000	140,000	0	140,000
Bus. Enterprise Develop.	175,000	125,000	0	125,000
Dredging I.C. Waterway	110,000	110,000	0	110,000
Technology Deployment Ctr.	400,000	0	0	0
South Bay Park of Commerce	500,000	0	0	0
Pahokee Youth Facility	300,000	0	0	0
South Bay Prison	300,000	0	0	0
Sub-total	\$7,830,000	\$1,517,000	\$2,300,000	\$3,817,000
SBIC Reserve	1,000,000	1,000,000	0	1,000,000
SSBIC Reserve	1,000,000	1,000,000	0	1,000,000
Total FY 1995	\$9,830,000	\$3,517,000	\$2,300,000	\$5,817,000
<u>REQUESTED NEW PROGRAMS</u>				
Major Attraction Incentives	-	-	600,000	600,000
Tech Prep Program	-	-	100,000	100,000
<u>REQUESTED NEW PROJECT</u>				
Belle Glade Commerce Park	-	-	500,000	500,000
TOTALS	<u>\$9,830,000</u>	<u>\$3,517,000</u>	<u>\$3,500,000</u>	<u>\$7,017,000</u>

In addition to the above funding, the Economic Development Coordinator's Office has received a grant of which \$25,000 is budgeted to be expended for administrative costs.

RESERVES

Adequate reserves are necessary to maintain financial stability. The **General Fund Contingency Reserve** is budgeted for \$6.1 million in FY 1996. This represents an actual increase of \$2.1 million over the FY 1995 funding level.

The **Reserve for Balances Forward** was increased by \$2.3 million in the Fine & Forfeiture Fund. The additional reserves offset an increase in revenues projected by the Sheriff's Office; and provide a funding source for anticipated increases in the budget for the Sheriff's 50% portion of any budget savings; and will also help alleviate budget pressures in the succeeding year. In FY 1996, \$6.0 million in "**Sweep Reserves**" will be transferred from the Road Program. This represents a \$14.6 million reduction from the amount transferred in FY 1995. It is anticipated that little, if any, ad valorem equivalent funding will be available for transfer from the Road Program in future budget years.

AUTOMATION PROJECTS

Modernization of the County's EDP systems continues as a priority in the FY 1996 budget. Major automation projects are listed on the following page along with funding amounts approved for FY 1996.

	<u>PROJECT COST</u>	
	<u>FY 96</u>	<u>FUTURE</u>
	(millions)	
■ Criminal Justice Information System (CJIS)	\$.9	\$.0
■ Wide Area Network	1.6	1.3
■ Geographic Information System	1.0	1.4
■ New Technology	<u>2.1</u>	<u>13.2</u>
TOTALS	<u>\$ 5.6</u>	<u>\$15.9</u>

The investment in "new technology" represents reconfigured hardware and software required to support CJIS and CIVIS as a result of the decision to implement an "open systems" approach.

CAPITAL PROJECTS - NEW FUNDING

The FY 1996 Capital Improvement Budget totals \$593.1 million, with the largest amount (\$165.8 million) budgeted for Roads. A listing of FY 1996 projects by type can be found on page D-11.

The FY 1996 budget includes \$190.2 million in new funding of which \$8.1 million will be funded by ad valorem taxes. Gas Tax revenues are projected at \$28.7 million. Other funding sources include: impact fees - \$ 18.0 million; interest earnings - \$22.5 million; bond proceeds - \$ 45.0 million, enter- revenues - \$29.6 million, grants and others - \$38.3 million.

The following schedule summarizes general new capital projects to be funded from ad valorem revenues, interest earnings, and fund balances.

<u>PROJECT CATEGORY</u>	<u>REQUESTED FUNDING</u>
General Government Projects:	
Community Services	\$ 900,000
Public Facilities	5,073,500
Fleet Management	334,000
Communication Systems	390,500
Land Acquisition	50,000
Community Parks/Commission District	1,400,000
ESL - Lands and Beaches	4,376,000
Public Safety - EM Disaster System	60,000
State Attorney/Public Defender	491,000
Engineering - Drainage	550,000
Subtotal	<u>13,625,000</u>
Automation Projects	<u>5,534,250</u>
Total - General Government Projects	<u>\$ 19,159,250</u>
Dependent Taxing Districts:	
County Library	148,000
Fire/Rescue	<u>1,570,000</u>
Total - Dependent Taxing Districts	<u>1,468,000</u>
Total - Ad Valorem Supported Projects	<u>\$ 20,877,250</u>

The FY 1996 Capital Improvement Budget also includes projects funded from various non-ad valorem sources. These project categories are summarized below.

Impact Fee Projects (non-road)	\$ 8,043,000
Road Program	46,982,000
Palm Tran (Mass Transit)	21,204,000
County Library	476,000
Tourist Development Tax - ERM Projects	1,227,000
Sports Facility Bond	25,000,000
Parks & Recreation	3,244,000
Public Buildings	19,728,000
Airports	26,998,000
Water Utilities	<u>20,645,000</u>
Subtotal - Non-Ad Valorem Funded	<u>\$173,547,000</u>
Ad Valorem Based Projects	<u>20,370,250</u>
Grand Total - All Capital Projects	<u>\$194,424,250</u>

ORGANIZATIONAL IMPROVEMENTS AND INNOVATIONS

A commitment to "reinventing government" principles is evidenced by the innovations and accomplishments of the organization. Departments are encouraged to rethink their methods of service delivery and implement changes that result in efficiencies or improved customer service. Following are examples of recent or planned innovations.

- "Spay Shuttle" - Mobile Spay/Neuter Clinic
- Computer Chip Implants for Pet Identification
- Employee Recognition Program
- Fleet Management - Use of Alternative Fuels
- Lease of Channel 20 Broadcasting Facilities
- One-stop Building Permitting
- Decentralized Purchasing
- Customer-Focused Budgeting and Reporting Process
- FreeNet Library Services
- Homeless Initiative

SUMMARY

The foregoing information is intended to explain and summarize the results of the FY 1996 budget development process. The proposed spending plan achieves the Board's goal of a "roll-back" budget for Countywide programs while maintaining existing service levels.

Future budget documents will reflect the full implementation of performance-based budgeting. The "Customer Focused Budgeting and Reporting" process will rely on strategic planning and will link funding requests to departmental objectives and program outcomes.

The efforts of all those involved in the budget development process are appreciated, including the Board of County Commissioners, the Management Team, OFMB, Department Directors, general County employees and the Budget Oversight Task Force.

RW/GSB/sb

SECTION B
INTRODUCTION



INFORMATION ABOUT PALM BEACH COUNTY

Located on the southeast coast, Palm Beach County is the largest of Florida's sixty-seven counties. The County's 2,268 square miles include 2,023 square miles of land and 245 square miles of surface water, making it the largest county east of the Mississippi River.

The surface water areas include the Intercoastal Waterway and approximately one-third of Lake Okeechobee. Lake Okeechobee is the largest freshwater lake in the state and the largest in the United States except for the Great Lakes. The County has 45 miles of shoreline and is 53 miles wide.

Palm Beach County's climate has enhanced its image as a location that provides a high quality of life to its residents. The average temperature is 74.9 degrees with an average of 82.0 degrees in the summer and 66.7 degrees in the winter. The wet season extends from June through October, with an average annual rainfall of 61.7 inches.

Close to several major Florida cities, central Palm Beach County is about one hour north of Fort Lauderdale, one and one-half hours north of Miami, and two and one-half hours south of Orlando.

History

The first settlers in what is now Palm Beach County were Indian tribes such as the Tequesta, Jeaga, Caloosa and later the Seminoles. The next settlers arrived in 1860 when the Jupiter Lighthouse was built to aid sailors navigating the Atlantic Ocean.

Homesteading began in the late 1800's with the majority of the settlers coming to the area to farm. Early farmers found the soil to be highly productive and earned most of their income by growing vegetables for the northern winter market.

The late 1800's also marked the beginning of the tourism industry. Transportation improvements, particularly to the railroad system, provided easier access to the area. Hotels to serve tourists were constructed, along with the first winter homes for seasonal residents.

In 1892, Henry Flagler visited Palm Beach and decided to build a large resort hotel, the Royal Poinciana, and extend the Florida East Coast Railroad to West Palm Beach from Jacksonville. These developments made Palm Beach the nation's premier winter resort. Flagler considered the mainland area a perfect satellite location to service his resort and a good place for his workers to live. This area was incorporated as West Palm Beach in 1894.

Other cities, such as Linton and Boynton Beach, were established soon after West Palm Beach. Linton was founded in 1894 by William S. Linton, the postmaster of Saginaw, Michigan. He and a friend purchased 160 acres of land and sold it in five-acre tracts through ads in Michigan newspapers. In 1901 they renamed the town Delray Beach,

after a Detroit suburb. Boynton Beach was founded in 1895 when Civil War officer Major Nathan S. Boynton built a 50-room resort hotel on the beach. One year later the railroad came through on its way to Miami.

The State Legislature established Palm Beach County as Florida's 47th County on July 1, 1909. Prior to that time, the area was part of Dade County. Palm Beach County originally encompassed Lake Okeechobee and the areas that became Broward County in 1915, Okeechobee County in 1917, and Martin County in 1925. In 1963, the State of Florida partitioned Lake Okeechobee among all of the counties that border it.

The first County Commission meeting was held July 6, 1909 and West Palm Beach was designated the County Seat. By 1910, the County's population had grown to more than 5,500 residents.

The entire County experienced tremendous growth and development following World War I. The building and population increase produced a great land boom in the early 1920's. Contributing to the land boom were the climate, an increase in the use of the automobile and a growing network of roads. The State encouraged the influx of new residents during the period by promising never to pass state income or inheritance taxes. The 1926 Florida Land Bust, the 1926 and 1928 hurricanes, and the 1929 stock market crash drastically affected the local economy, but these events did not stop growth entirely due to the prior establishment of major transportation facilities.

World War II brought many changes to the County, including air bases and new jobs. After the war, Grace Morrison Field was expanded and became Palm Beach International Airport. During the same time period, small specialized businesses, many electronic-oriented, joined industrial giants like Pratt-Whitney and IBM in establishing plants in Palm Beach County.

The County remained largely undeveloped through the 1950's as evidenced by a 1960 population of less than 250,000. Although some citizens felt that it had lost its natural, unspoiled quality, many leaders welcomed urbanization and actively promoted growth and development.

In the late 1960's and early 1970's large numbers of middle and upper income retirees began to move to Florida, prompting developers to build new subdivisions and cities. During this same period, the advent of air conditioning greatly enhanced the living and working environment, further increasing the pace of development.

Throughout the 1980's, the economy and the construction industry thrived as the population grew by approximately 5% per year. The national recession that occurred in the early 1990's reduced the County's growth rate to an average of approximately 2% annually. The County's estimated population for FY 1996 is 978,631 and is expected to continue to increase by 20,000 + residents each year.

Form of Government

As a result of the November 6, 1984 general election, Palm Beach County became a Home Rule Charter County on January 1, 1985. This "Home Rule" allows residents, through their elected commissioners, greater independence in determining how their County government will function and what services it will provide. Major advantages resulting from changing to this form of government include:

- allowing the County to pass its own ordinances and laws as long as they do not conflict with state and federal laws;
- providing initiative procedures that allow voters to create, modify and amend local laws;
- providing a process to modify or amend the Charter; and
- providing voters with a process to recall County Commissioners for cause.

The Board of County Commissioners, which is the legislative branch of County government, adopts ordinances and resolutions to establish programs that protect and maintain the health, safety and welfare of County residents. In 1990, the Board changed from five at-large Commissioners to seven, each representing a single-member district. Each Commissioner is elected to a four-year term by voters in the district in which they reside. Every two years, Commissioners elect a Chair to preside over meetings and serve as ceremonial head of the County. A Vice-Chair is also selected to assume these duties in the absence of the Chair.

The County Commission considers major problems facing County government and guides the growth and development of the County consistent with the public interest. Major areas of public interest under the control of the Board include:

- provision of fire protection and disaster relief services;
- construction and maintenance of County buildings, roads and bridges;
- provision of programs of housing, community development, slum clearance, conservation, flood and beach erosion control and air pollution control;
- adoption and enforcement of building and housing codes and regulations;
- preservation of natural resources;
- preparation, review and periodic amendment of the Comprehensive Land Use Plan for the development of the unincorporated portion of the County; and
- provision of cultural and recreational facilities and programs.

Additionally, the Board may enter into agreements with other governmental agencies for

Additionally, the Board may enter into agreements with other governmental agencies for the joint performance of duties.

The Commission appoints the Chief Executive Officer, i.e., the County Administrator, who implements Board-approved programs and manages the day-to-day operations of County government. With Commission approval, the County Administrator appoints Assistant County Administrators and Department Directors.

The County's Departments under the County Administrator are organized into two groups: General Operations Departments, which provide direct services to residents; and Central Services Departments.

General Operating Departments include:

- Airports
- Community Services
- County Cooperative Extension Services
- County Library
- Engineering & Public Works
- Environmental Resources Management
- Fire/Rescue
- Housing & Community Development
- Parks & Recreation
- Planning, Zoning & Building
- Public Safety
- Tourist Development
- Water Utilities

Central Services Departments include:

- County Administration
- County Attorney
- Employee Relations & Personnel
- Facilities Development & Operations
- Financial Management & Budget
- Information Systems Services
- Internal Audit
- Public Affairs
- Purchasing
- Risk Management

In addition to the County Administrator, the Board of County Commissioners appoints County residents to serve as volunteers on various citizens' boards, commissions, committees and councils. These groups are established for advisory and/or regulatory purposes. State law creates some advisory boards, while others are formed by the County Commission to meet special needs and to help solve the challenging issues facing County government.

Constitutional Officers and the Judiciary are the County Officials, other than the County Commissioners, who are elected by the voters. The Clerk of the Circuit and County Courts, Property Appraiser, Sheriff, Supervisor of Elections, Public Defender, State Attorney and the Tax Collector are the Constitutional Officers elected to four-year terms in general elections.

Palm Beach County is not a consolidated or "metro" form of government. The Palm Beach County School System is governed by a non-partisan elected School Board and operates under the direction of a School Board-Appointed Superintendent. The County Commission has no jurisdiction over the School Board.

The South Florida Water Management District, Children's Services Council, Health Care District, Drainage Districts, Inlet Districts and municipalities within the County also are not under the authority of the Board of County Commissioners.

Economic Trends

Palm Beach County is Florida's largest county in area, third in population and ninth in density. Growth has been the major influencing factor of the County in the last several years. Population has increased approximately 2% annually since 1990, compared to double and triple that rate in the 1980's. The total non-exempt property valuation has increased 13.5% in the last five years. New construction accounted for 9.9% of the increase.

Tourism and agriculture, together with the related service industries, are the leading sources of income for the County's residents. The "Glades" region is one of the nation's most productive agriculture areas. Palm Beach County is the largest agricultural county in Florida and the fourth largest in the United States, with annual sales in excess of \$2 billion. The County government is making a concentrated and continuing effort to increase the number of visitors to our area each year. Manufacturing, primarily electronics and other high tech products, also plays an important role in the County's local economy.

The County's labor force of approximately 460,000 earns a per capita income that is almost 150% of the national average. The largest employers in the County are:

<u>Company</u>	<u>Produce/Service</u>	<u>Employees*</u>
School Board	Education	14,000
Palm Beach County	Government	8,100
Pratt & Whitney	Jet Engines	4,900
Motorola	Electronic Pagers	3,200
Flo Sun	Agriculture	2,500
IBM	PC Software	2,300
Florida Power & Light	Utility	2,000

Siemens	PBX Systems	2,000
St. Mary's Hospital	Health Care	2,000
Boca Raton Hospital	Health Care	1,600
Boca Raton Hotel	Hotel	1,500

*Rounded

Property Taxes

Property taxes are a lien on all taxable property as of January 1 of each year. Taxes are due November 1 and are payable up to April 1 of the following year. Each parcel of property is assessed to the last known owner as established from the latest recorded deed or tax return.

There are three types of property which are subject to an ad valorem tax (a tax based on the assessed value of real or personal property). The three types are:

Real Estate -

covering land and the improvements thereon;

Tangible Personal Property -

including property such as business fixtures, equipment and machinery; and

Intangible Personal Property -

including stock, bonds (except those exempt), mortgages accounts receivable, mutual funds, notes, trusts, estates, etc. (This is a State tax handled directly by the State of Florida.)

All property owners who maintain their permanent home on the property are entitled to a "Homestead Exemption" which exempts the first \$25,000 of assessed value of the property from ad valorem taxes. Additional exemptions are also available to widows, widowers, disabled veterans and totally disabled non-veterans.

The Board of County Commissioners levies a Countywide millage that applies to all property owners in the County on the net assessed value of property. (Millage is the rate used to determine the amount of tax. A mill is one-tenth of a cent, or \$1.00 of tax for each \$1,000 of net assessed value.)

Palm Beach County Fire/Rescue and the County Library are dependent districts under the control of the Board of County Commissioners. They levy millages that apply to all property owners in the unincorporated portion of the County and residents of the municipalities that have elected to join the districts rather than provide the services

themselves. Municipalities that belong to these districts are shown on Page B-8. The municipalities also levy millages to finance their local government's operating costs.

In addition to the Board of County Commissioners and municipalities, various other taxing districts levy millages that affect all property owners in the County or property owners in the particular districts. These taxing districts are shown on Page B-9.

The other entities in the County that levy property taxes are drainage districts. These taxes are not based on the value of the property, but on the number of acres in the parcel. Each district assesses an "Acreage Levy", a fixed amount for each acre or part thereof, to cover the maintenance and debt of the drainage facilities in the district. Additionally, some districts assess a "Parcel Levy", a fixed amount per parcel, to cover the cost of road maintenance and debt within the district.

MUNICIPALITIES IN THE COUNTY LIBRARY TAXING DISTRICT

Atlantis
Belle Glade
Briny Breezes
Cloud Lake
Glen Ridge
Golf
Golfview
Greenacres
Haverhill
Hypoluxo
Juno Beach
Jupiter

Jupiter Inlet Colony
Lake Clarke Shores
Mangonia Park
Ocean Ridge
Pahokee
Palm Beach Gardens
Palm Beach Shores
Royal Palm Beach
South Bay
South Palm Beach
Tequesta

MUNICIPALITIES IN THE FIRE/RESCUE TAXING DISTRICT

Cloud Lake
Glen Ridge
Golfview
Haverhill

Juno Beach
Jupiter
Lake Clarke Shores

COUNTYWIDE TAXING DISTRICTS

Board of Education
3300 Forest Hill Blvd.
West Palm Beach, 33406
Telephone: 434-8000

Children's Services Council
3111 South Dixie Hwy., Suite 243
West Palm Beach, 33405
Telephone: 655-1010

Florida Inland Navigation District
1314 Marcinski Road
Jupiter, 33477
Telephone: 627-3386

Health Care District
324 Datura St., Suite 401
West Palm Beach, 33401
Telephone: 659-1270

South Florida Water Mgmt. District
3301 Gun Club Road
West Palm Beach, 33406
Telephone: 686-8800

NON-COUNTYWIDE TAXING DISTRICTS

Greater Boca Raton Beach District
201 W. Palmetto Park Rd.
Boca Raton, 33432
Telephone: 393-7877

Jupiter Inlet District
400 N. Delaware Blvd.
Jupiter, 33458
Telephone: 746-2223

Loxahatchee River Environmental Control Dist.
2500 Jupiter Park Drive
Jupiter, 33458
Telephone: 747-5700

Port of Palm Beach District
P.O. Box 9935
Riviera Beach, 33404
Telephone: 842-4201

South Lake Worth Inlet District
P.O. Box 3465
Lantana, 33465
Telephone: 969-9824

Municipalities

There are 37 municipalities within the County encompassing a total of 246.72 square miles, or 10.9% of the County's area. As of FY 1995, 52.2% of the population resided within incorporated areas. West Palm Beach is the largest city both in size and population with 76,418 residents within 54.28 square miles. Cloud Lake is the smallest with 119 people living within .06 square miles. Fifteen municipalities are less than one square mile.

During the past 25 years, Palm Beach County has experienced a much higher rate of growth in the unincorporated area than within the municipalities. Over that period of time, population in the unincorporated area increased by 116% compared to 33% in cities. This is reflective of both new residents' preference for the unincorporated area and the migration of many citizens from the older coastal cities to newer developments to the west in the unincorporated areas. This trend has persisted despite an area increase of 45% in municipalities due to annexations.

Population and incorporated area for each municipality, as well as city hall mailing addresses are presented on the following three pages.

MUNICIPALITIES POPULATION AND SIZE

<u>Municipality</u>	<u>Population</u>	<u>Square Miles</u>
Atlantis	1,691	1.35
Belle Glade	17,006	3.88
Boca Raton	66,760	27.08
Boynton Beach	49,085	15.70
Briny Breezes	395	0.07
Cloud Lake	119	0.06
Delray Beach	50,195	14.11
Glenridge	217	0.16
Golf	195	0.85
Golfview	151	0.18
Greenacres	23,296	4.24
Gultstream	712	0.80
Haverhill	1,192	0.58
Highland Beach	3,251	0.62
Hypoluxo	1,123	0.63
Juno Beach	2,539	1.02
Jupiter	29,046	15.33
Jupiter Inlet Colony	405	0.22
Lake Clarke Shores	3,646	1.02
Lake Park	6,919	2.39
Lake Worth	28,649	6.12
Lantana	8,429	2.81
Manalapan	328	0.48
Mangonia Park	1,382	0.72
North Palm Beach	11,844	3.84
Ocean Ridge	1,605	0.98
Pahokee	6,944	6.42
Palm Beach	9,856	3.24
Palm Beach Gardens	31,011	53.90
Palm Beach Shores	1,036	0.29
Palm Springs	9,825	1.43
Riviera Beach	27,634	7.38
Royal Palm Beach	17,196	10.79
South Bay	4,042	1.75
South Palm Beach	1,495	0.10
Tequesta	4,592	1.90
West Palm Beach	76,418	54.28
Unincorporated Area	458,273	2,021.59
TOTAL:	<u>958,502</u>	<u>2,268.31</u>

MUNICIPALITIES

Atlantis
260 Orange Tree Drive
Atlantis, 33462
Telephone: 965-1744

Belle Glade
110 S.W. Avenue E
Belle Glade, 33430
Telephone: 996-0100

Boca Raton
201 W. Palmetto Park Rd.
Boca Raton, 33432
Telephone: 393-7700

Boynton Beach
100 E. Boynton Beach Blvd.
Boynton Beach, 33435
Telephone: 734-8111

Briny Breezes
5000 N. Ocean Blvd.
Boynton Beach, 33435
Telephone: 276-7405

Cloud Lake
100 Lang Road
West Palm Beach, 33406
Telephone: 686-2815, 683-8296

Delray Beach
100 N.W. First Avenue
Delray Beach, 33444
Telephone: 243-7200

Glenridge
4080 Gem Lake Drive
West Palm Beach, 33406
Telephone: 478-0151

Golf
6 Mealeuca Lane
West Palm Beach, 33406
Telephone: 732-0236

Golfview
1708 N. Lakeside Drive
Lake Worth, 33460
Telephone: 683-9520

Greenacres
5985 10th Avenue North
Greenacres, 33463
Telephone: 642-2000

Gulfstream
100 Sea Road
Gulfstream, 33483
Telephone: 276-5116

Haverhill
4585 Charlotte Street
West Palm Beach, 33417
Telephone: 689-0370

Highland Beach
3614 South Ocean Blvd.
Highland Beach, 33487
Telephone: 278-4548

Hypoluxo
7010 South U.S. Highway #1
Hypoluxo, 33462
Telephone: 582-0155

Juno Beach
841 Ocean Drive
Juno Beach, 33408
Telephone: 626-1122

Jupiter
210 Military Trail
Jupiter, 33458
Telephone: 746-5134

Jupiter Inlet Colony
P.O. Box 728
Jupiter, 33468
Telephone: 746-3787

Lake Clarke Shores
1701 Barbados Road
West Palm Beach, 33406
Telephone: 964-1515

Lake Park
535 Park Avenue
Lake Park, 33403
Telephone: 848-3460

Lake Worth
7 North Dixie Highway
Lake Worth, 33460
Telephone: 586-1600

Lantana
500 Greynolds Circle
Lantana, 33462
Telephone: 582-9094

Manalapan
600 South Ocean Blvd.
Manalapan, 33462
Telephone: 585-9477

Mangonia Park
1755 East Tiffany Drive
Mangonia Park, 33407
Telephone: 848-1235

North Palm Beach
501 U.S. Highway #1
North Palm Beach, 33408
Telephone: 848-3476

Ocean Ridge
6450 North Ocean Blvd
Ocean Ridge, 33435
Telephone: 732-2635

Pahokee
171 North Lake Avenue
Pahokee, 33476
Telephone: 924-5534

Palm Beach
P.O. Box 2029
Palm Beach, 33480
Telephone: 838-5400

Palm Beach Gardens
10500 North Military Trail
Palm Beach Gardens, 33410
Telephone: 775-8250

Palm Beach Shores
247 Edwards Lane
Palm Beach Shores, 33404
Telephone: 844-3457

Palm Springs
226 Cypress Lane
Palm Springs, 33461
Telephone: 965-4010

Riviera Beach
600 W. Blue Heron Blvd.
Riviera Beach, 33404
Telephone: 845-4000

Royal Palm Beach
1050 Royal Palm Beach Blvd.
Royal Palm Beach, 33411
Telephone: 790-5100

South Bay
335 S.W. Second Avenue
South Bay, 33493
Telephone: 996-6751

South Palm Beach
3577 South Ocean Blvd.
South Palm Beach, 33480
Telephone: 588-8889

Tequesta
357 Tequesta Drive
Tequesta, 33469
Telephone: 575-6200

West Palm Beach
P.O. Box 3366
West Palm Beach, 33402
Telephone: 659-8000

Bond Ratings

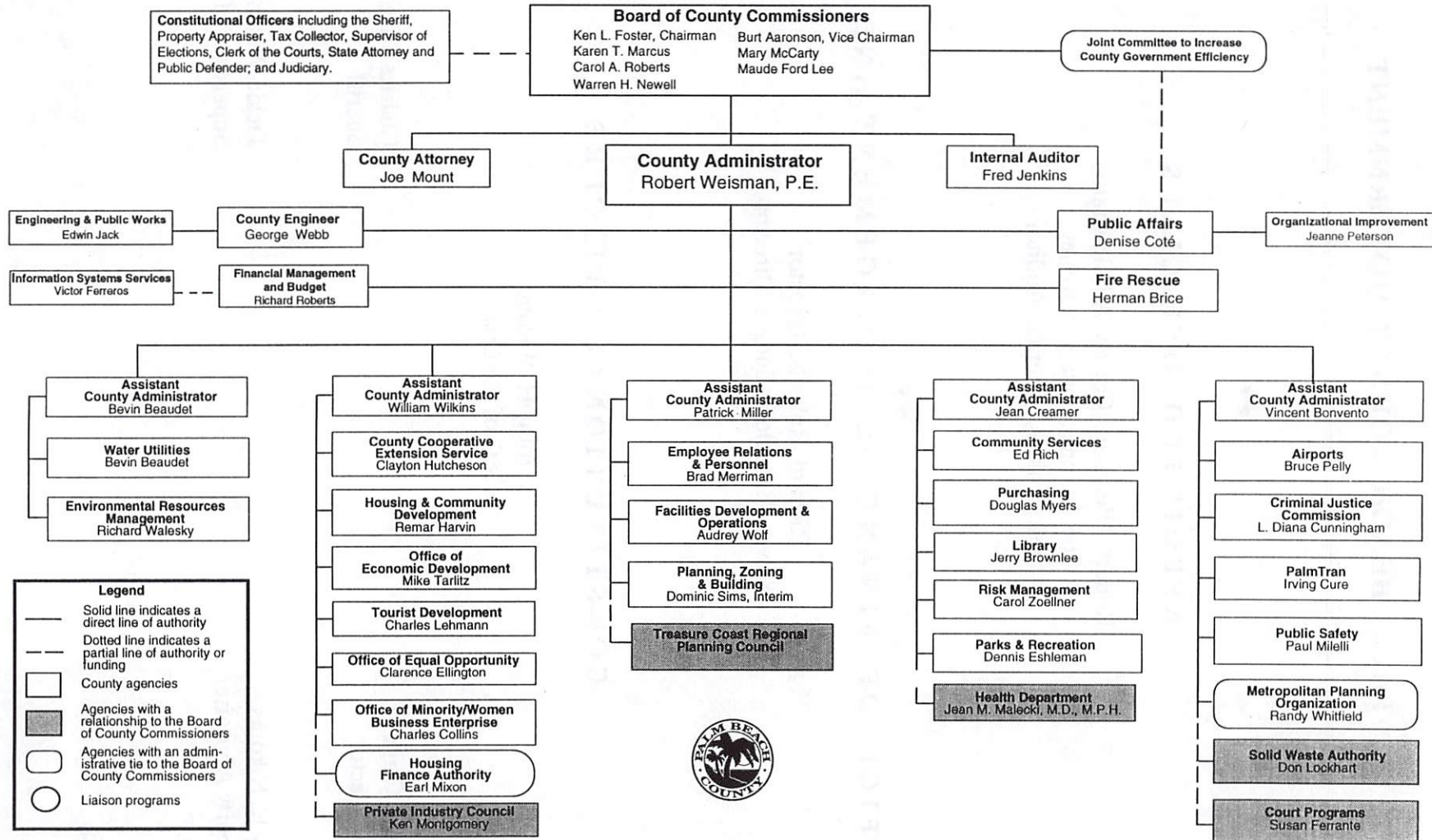
Ratings for the County's outstanding bond issues are as follows:

<u>Bond Issue</u>	<u>Moody's Investor's Service</u>	<u>Standard & Poor's</u>
50M Environmental Sensitive Lands GO Bonds, Series 1994	Aa	AA
1.950M GO Ref Bonds, Series 1994A	Aa	AA
57.44M GO Ref Bonds, Series 1994B	Aa	AA
23.375M GO Refunding Bonds, Series 1993	Aa	AA
9.375M Non-AdValorem Rev. Bonds, Series 1995	Aaa	AAA
50M Environmental Sensitive Lands GO Bonds, Series 1991	Aa	AA
26.38M Criminal Justice Fac. Rev Bonds Series 1994	Aaa	AAA
8.585M Pub Impv Rec Fac Rev Bonds, Series 1994	Aaa	AAA
2.5M Improvement Bonds, Series 1967	A	A
1M Glades Health Facility	Not Rated	Not Rated
22.245M Revenue Refunding Bonds, Series 1993	Aaa	AAA
26.515M Rev Ref Bonds, 1993 Refund Series 1986 Pub Impv Bonds	Aaa	AAA
30.73M Beach Acq Refunding, Series 1993	Aaa	AAA
233.62M Criminal Justice Facilities Bonds, Series 1989	Aaa	AAA
117.485M Criminal Justice Facilities Refunding Bonds, Series 1993	Aaa	AAA
10.47M Airport Centre Rev. Bonds, Series 1992	Aaa	AAA
90.69M Airport Ref. Revenue Bonds, Series 1992	Aaa	AAA
94.815M Airport Ref. Revenue Bonds, Series 1989	Aaa	AAA
3.85M Airport Sys. Taxable Subordinated Indebtedness Series 1989	Aaa	AAA
56.745M Water & Sewer System, Series 1984	Aaa	AAA
18.645M Water & Sewer System, Series 1985	Aaa/VMIG 1	Not Rated
59.53M W&S Ref. Revenue Bonds, Series 1986	Aaa	AAA
38M W&S Revenue Bonds Series 1989	Aa	AA
29.875M W&S Revenue Bonds, Series 1993B	Aaa	AAA
15M W&S Revenue Bonds, Series 1993A	Aaa	AAA

Other

On February 11, 1981, an election was held in which Palm Beach County's blue-collar workers elected the Communication Workers of America to represent them. On May 12, 1981, the Communications Workers of America was certified as sole and exclusive bargaining agent with respect to wages, hours, time and conditions of employment for employees within the bargaining unit. The bargaining unit consists primarily of Palm Beach County's blue-collar workers.

PALM BEACH COUNTY



Revised 9.29.95

FISCAL YEAR 1995-96 BUDGET

OTHER PRINCIPAL OFFICIALS

PALM BEACH COUNTY GOVERNMENT

APPOINTED OFFICIALS

Robert Weisman, County Administrator
Joe Mount, County Attorney
Fred Jenkins, Internal Auditor

OFFICE OF FINANCIAL MANAGEMENT AND BUDGET

Richard Roberts, Director
Steven Bordelon, Budget Director

CONSTITUTIONAL OFFICERS

Dorothy H. Wilken
Clerk of the Court

John K. Clark
Tax Collector

Charles McCutcheon
Sheriff

Gary R. Nikolits
Property Appraiser

Jackie Winchester
Supervisor of Elections

BUDGET PHILOSOPHY AND PROCESS**PHILOSOPHY**

Palm Beach County is committed to providing quality service to its residents, at the lowest possible cost, in order to minimize taxpayer burden. In developing the County's financial plan, or budget, attention is first given to assuring that the budget will be in balance, both on an overall basis and in each of the County's funds. Any potential imbalances are eliminated by the County Administrator before the Tentative Budget is presented to the Board of County Commissioners for consideration and adoption at Public Hearings.

PROCESS**Fiscal Year**

Palm Beach County's Budget is based on a fiscal, rather than calendar, year. The fiscal year begins on October 1 and ends on September 30. Thus, FY 1995-96 runs from October 1, 1995 through September 30, 1996.

Statutory Requirements

In the State of Florida, county budgets are governed by State Statutes. Chapter 129 of the Florida Statutes, entitled "County Annual Budget", specifically directs that (among other requirements) a budget be prepared annually, and that it must be balanced. It further provides for amendment of the budget in limited circumstances, and prohibits expenditures in excess of budgeted amounts.

Funds Included

The County's budget is consolidated, and presents the planned disposition of all available resources in all funds. The total budget is appropriated by the Board of County Commissioners as the adopted financial plan for the County for the ensuing fiscal year.

Basis of Accounting

The County's accounting records for general governmental operations are maintained on the modified accrual basis; i.e., revenues are recorded when available and measurable, and expenditures are recorded when the services or goods are received and the related liabilities are incurred. The County's proprietary operations are maintained on the full accrual basis; i.e., revenues are recognized when earned and expenses are recognized when incurred.

Budget Development Process

Initial projections of tax requirements for FY 1996 indicated that a tax increase of up to one-third of a mill could be necessary in order to maintain service levels. Instructions for the FY 1995-96 budget were formulated with the goal of achieving a budget with taxes at the roll-back level. Departments were allowed a 4% increase in personal services to accommodate anticipated salary increases. Other operating costs were limited to FY 1994-95 levels less one-time costs plus the annualization of FY 1994-95 budgeted supplemental requests unless increases were adequately justified.

All Department's requests were due from March 17-31, with Constitutional Officers' proposed budgets due June 1st. Based on the submittals and updated revenue projections, the Countywide millage rate was recalculated at roll-back for the first workshop with the Board of County Commissioners on June 12th. Based on Board

direction at the workshop, minor changes were made and a tentative budget distributed June 30th.

The Board held meetings on July 5th and 13th to consider the recommended budget. At the conclusion of these workshops, a Tentative Budget was approved. Two Public Hearings were held on September 7th and 21st to receive public comments on the Tentative Budget and adopt a final FY 1996 budget.

The Adopted Budget became effective on October 1, 1995.

Amendments after Adoption

Florida Statutes specifically direct, that upon the final adoption of the budgets, the budgets shall regulate the expenditures of the County and the itemized estimates of expenditures shall have the effect of fixed appropriations and shall not be amended or altered or exceeded except as provided by the Statutes.

The Board of County Commissioners at any time within a fiscal year may amend a budget for that year as follows:

1. Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased with the approval of the Board of County Commissioners provided that the total appropriations of the fund not be changed.
2. Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund for any lawful purpose, but no expenditures shall be charged directly to the reserve for contingencies.
3. The reserve for future construction and improvements may be appropriated by the Board for the purpose(s) for which the reserve was established.
4. A receipt from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, upon approval by the Board, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. Such receipts and appropriations shall be added to the budget of the proper fund.
5. Increased receipts for enterprise or proprietary funds received for a particular purpose may, upon approval by the Board, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget.

Florida Statutes provide for the delegation of authority to approve certain types of budget transfers. The Board of County Commissioners has established procedures by which the Director of the Office of Financial Management and Budget may authorize certain transfers which are intra-departmental in nature, such as transfers of appropriations from one line item to another within a department. All other budget transfers and amendments to the adopted budget must be approved by Board action at a regularly scheduled Board meeting.

SECTION C
BUDGET SUMMARY INFORMATION



OVERVIEW





**BUDGET SUMMARY TOTAL COMPARISON
1994-95 ADOPTED BUDGET TO 1995-96 ADOPTED BUDGET**

What Is The Budget?

The **budget** is a plan for the accomplishment of goals and objectives within programs identified as being necessary to the purpose of Palm Beach County government. Included in the format are estimates of the appropriations of the resources required, the tax and non-tax revenues available to support implementation and the number of positions estimated to fulfill the level of service represented by workload measures. In practice, the "budget" may be the plan presented to the appropriating body for adoption, labeled tentative, or the adopted budget, which is the legal authorization to expend County funds during the fiscal year. The budget may be amended during the fiscal year by the governing body in accordance with procedures specified by law and/or administrative order.

Total Budget

The total FY 1995-96 Budget is the adopted budget. It includes budget transfers from one fund to another and payments from one County department to another for services received.

Net Budget

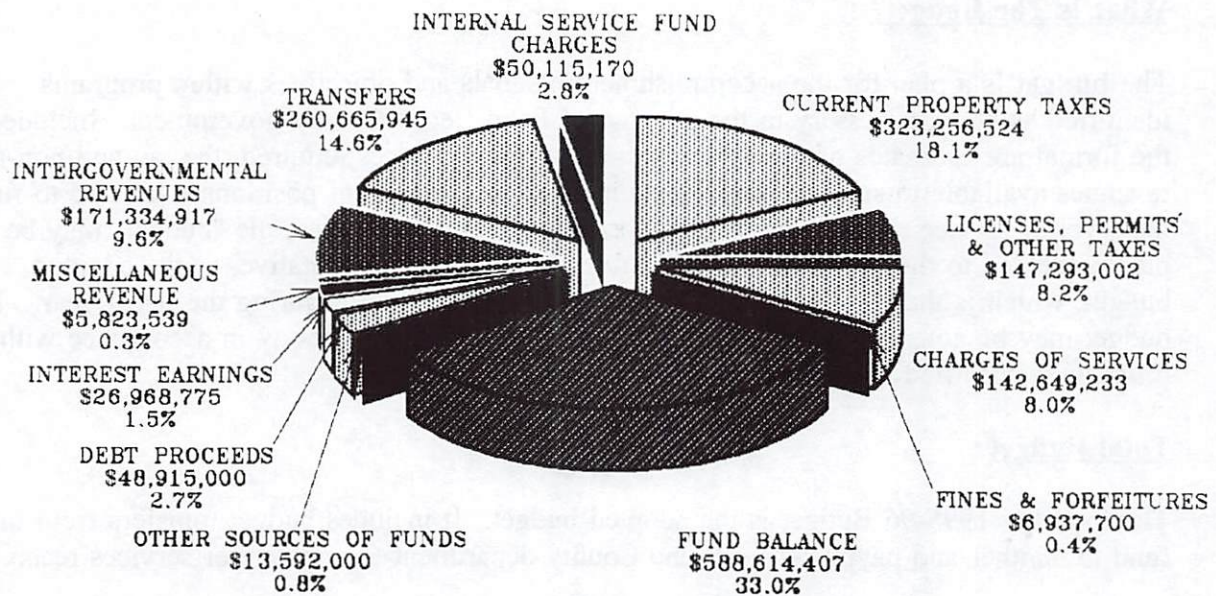
The Net Budget subtracts transfers of money from one fund to another, and payments from one department to another for services rendered, from the legal budget amount. These interfund transfers are considered double-counted because they do not represent money coming into the County budget as revenue or leaving the County budget as expense. Interfund transfers are necessary to reflect movement of revenues within the legal budget from the fund where they are received to the fund where they are spent.

	FY 1994-95 ADOPTED BUDGET	FY 1995-96 ADOPTED BUDGET
Total Budget	\$1,665,296,231	\$1,786,166,212
Less: Interfund Transfers & Payments	(277,821,291)	(276,501,202)
NET BUDGET	\$1,387,474,940	\$1,509,665,010
Budgeted Reserves	\$ 305,828,232	\$ 406,889,778
Budgeted Expenditures	1,081,646,708	1,102,775,232
NET BUDGET	\$1,387,474,940	\$1,509,665,010

PALM BEACH COUNTY

SOURCES OF FUNDS BY CATEGORY

TOTAL ALL FUNDS \$1,786,166,212



County revenues come from many sources, of which Property Taxes represent only 18.1% of the total. Of current revenues (excluding fund balance), property taxes represent 27.0% of the total.

Licenses, Permits & Other Tax Revenues include permit and building fees, delinquent property taxes, electricity and cable franchise fees, utility service taxes and sales and use taxes.

Charges for Services include revenues from park user fees, emergency service fees, fire protection fees, bus fares, airport landing fees, water and sewer fees and other types of user fees.

Fund Balance represents carry-over funds from the prior fiscal year, and is 33.0% of the total budget. A major component of Fund Balance is Reserves, which are discussed in appropriation section of this document.

Debt Proceeds represent revenue from bonds issued for the Judicial Center Parking Garage, Sheriff's Motor Pool Facility and a Professional Sports Facility.

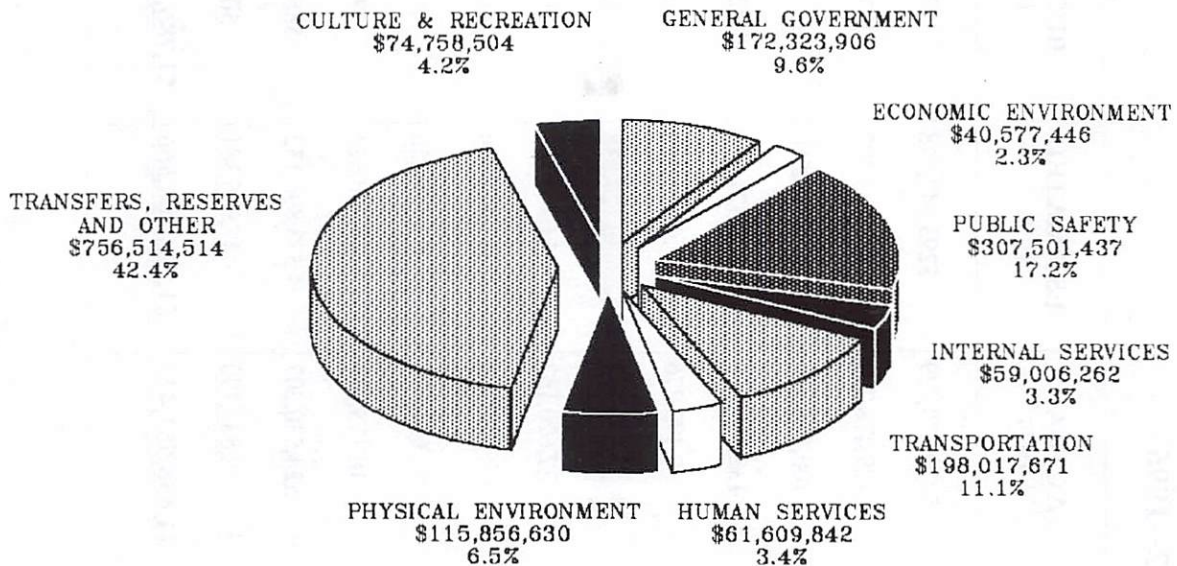
Interest Earnings are revenues generated by funds invested by the County until they are needed for expenditures. Reserves generate a significant amount of interest earnings.

Intergovernmental Revenues consist of state revenue sharing, the County portion of gas taxes, and state and federal grants.

Transfers occur between funds. A transfer out of one fund is reflected as an expense while the offsetting transfer into another fund appears as a revenue.

Internal Service Fund Charges represent revenues received by County Departments for services provided to other County Departments.

EXPENDITURES BY FUNCTION TOTAL ALL FUNDS \$1,786,166,212



General Government - Services provided by the County for the benefit of the public and the governmental body as a whole.

Economic Environment - Expenditures used to develop and improve the economic condition of the community and its citizens.

Public Safety - Services provided by the County for the safety and security of the public.

Internal Services - Expenses incurred through services provided by one County agency to another.

Transportation - Expenditures for developing and improving the safe and adequate flow of vehicles, travelers and pedestrians.

Human Services - Expenditures with the purpose of promoting the general health and well-being of the community as a whole.

Physical Environment - Functions performed by the County to achieve a satisfactory living environment for the community as a whole.

Transfers, Reserves and Other - Funds which are transferred from one County fund to another and funds which are set aside to provide for unforeseen expenses, fund balance and payments of principal for County bonds.

Culture and Recreation - Expenditures to provide County residents opportunities and facilities for cultural, recreational and educational programs.

PALM BEACH COUNTY

C-4

**SOURCES OF FUNDS
FISCAL YEARS 1992-1996**

CHARACTER	ACTUAL 1992	ACTUAL 1993	ACTUAL 1994	ESTIMATED 1995	BUDGET 1996
Current Property Taxes	\$282,142,875	\$285,595,866	\$279,820,729	\$293,947,448	\$323,256,524
Licenses, Permits & Other Taxes	107,845,231	109,050,538	129,478,396	139,103,482	147,293,002
Intergovernmental Revenues	86,589,877	90,533,934	100,778,214	127,810,510	171,334,917
Charges for Services	115,070,347	121,494,121	132,387,595	139,321,070	142,649,233
Fines and Forfeitures	8,286,765	8,554,127	7,472,276	6,712,438	6,937,700
Miscellaneous Revenues	36,662,706	38,834,707	23,970,745	36,127,238	5,823,539
Interest Earnings	37,829,097	27,656,857	27,620,162	34,302,384	26,968,775
Operating Transfers	122,788,703	194,480,588	204,834,266	253,971,709	260,665,945
Debt Proceeds	55,982,274	232,434,819	621,695	59,589,150	48,915,000
Other Sources of Funds	17,722,433	18,871,832	18,175,938	15,760,624	13,592,000
Fund Balance	545,229,278	549,763,519	524,530,207	573,896,132	588,614,407
Intragovernmental Revenues	40,987,181	47,919,872	38,863,190	47,966,381	50,115,170
TOTAL	\$1,457,136,767	\$1,725,190,780	\$1,488,553,413	\$1,728,508,566	\$1,786,166,212

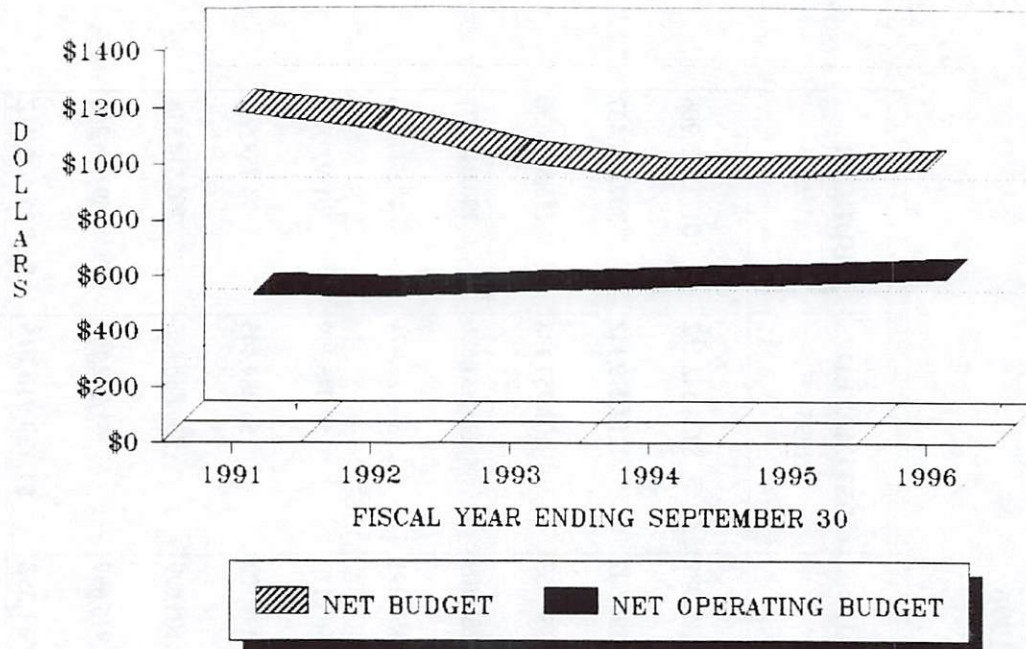
FISCAL YEAR 1995 - 1996

PALM BEACH COUNTY

USES OF FUNDS FISCAL YEARS 1992 - 1996

FUNCTION	ACTUAL 1992	ACTUAL 1993	ACTUAL 1994	ESTIMATED 1995	BUDGET 1996
General Government	\$149,539,846	\$143,440,312	\$125,380,389	\$134,512,162	\$172,323,906
Public Safety	240,874,852	231,338,530	245,594,607	254,279,142	307,501,437
Physical Environment	49,946,895	83,669,643	54,355,853	101,757,138	115,856,630
Transportation	100,928,091	113,477,199	124,288,409	115,831,686	198,017,671
Economic Environment	18,080,658	19,904,912	24,457,291	31,025,974	40,577,446
Human Services	50,399,297	53,063,513	51,663,110	57,046,389	61,609,842
Culture/Recreation	42,313,385	41,521,948	51,097,103	54,284,445	74,758,504
Transfers, Reserves & Other	196,269,578	515,440,892	349,108,899	339,880,886	756,514,514
Internal Services	<u>42,929,474</u>	<u>43,862,692</u>	<u>47,915,697</u>	<u>51,292,193</u>	<u>59,006,262</u>
TOTAL	\$891,282,076	\$1,245,719,641	\$1,073,861,358	\$1,139,910,015	\$1,786,166,212

CONSTANT DOLLAR COSTS PER CAPITA

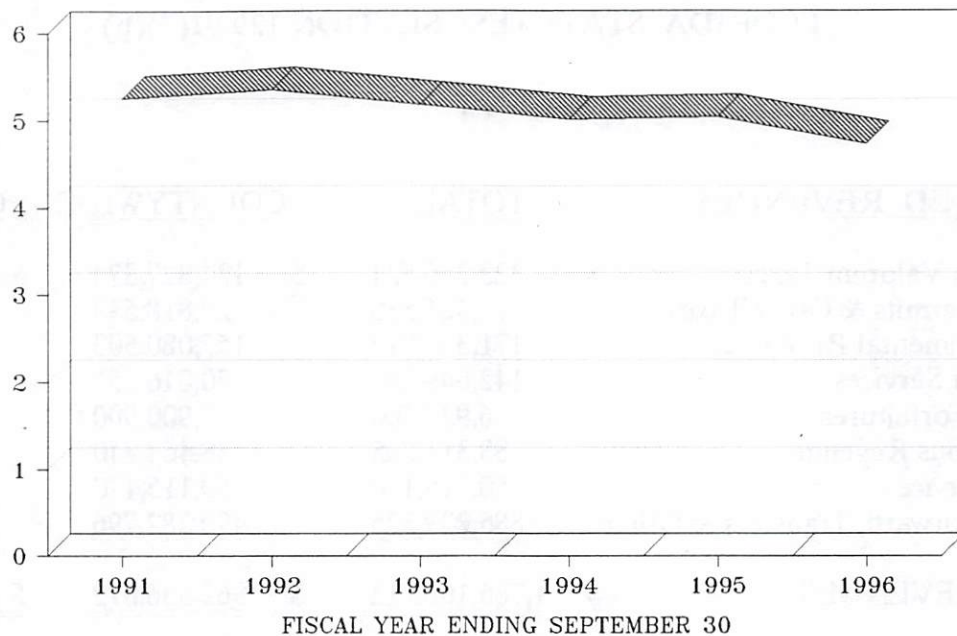


	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
NET BUDGET	\$1,189	\$1,128	\$1,014	\$948	\$955	\$985
NET OPERATING BUDGET	\$457	\$452	\$471	\$486	\$500	\$521

Palm Beach County's net budgets and net operating budgets for the fiscal years ending September 30, 1991 through 1996 are presented in constant dollars per capita to counter the effects of inflation and growth.

In FY 1995-96, the net budget in constant dollar cost per capita increased by 3.1%, while the net operating budget in constant dollar cost per capita increased by 4.2%. After increases in prior years to maintain the level of service and provide much needed infrastructure for a growing Palm Beach County, the net budget in constant dollar cost per capita decreased in FY 92 through FY 94, with slight increases in FY 95 and FY 96. At the same time, the net operating budget decreased in FY 92 from FY 91, and experienced modest increases during FY 93 through FY 96.

BOARD OF COUNTY COMMISSIONERS
EMPLOYEES PER 1,000 POPULATION



<u>Actual</u> <u>FY 1990-91</u>	<u>Actual</u> <u>FY 1991-92</u>	<u>Actual</u> <u>FY 1992-93</u>	<u>Actual</u> <u>FY 1993-94</u>	<u>Estimated</u> <u>FY 1994-95</u>	<u>Budget</u> <u>FY 1995-96</u>
5.26	5.36	5.19	5.02	5.05	4.73

Palm Beach County Board of County Commissioners has a total of 4,633 full and part-time employees budgeted for the 1995-96 fiscal year. The number of employees per 1,000 population is being presented in order to counter the effects of growth. This chart shows the true increases and decreases in employees from the 1990-91 fiscal year through the upcoming 1995-96 fiscal year.

Because personnel costs are a major portion of the County's operating budget, changes in the number of employees per 1,000 population have a direct relationship to the cost of providing services. An increase in employees per 1,000 population could indicate that the County is becoming more labor intensive, productivity is declining or service levels are increasing.

As indicated by the above graph, the Board's employees per 1,000 population shows a downward trend from the 1990-91 fiscal year. This indicates that the County is becoming less labor intensive and productivity is increasing. The increase in FY 1991-92 was due to the Board of County Commissioners acquiring 145 positions formerly budgeted under the Property Appraiser. Without these positions, the BCC would have had 5.20 employees per 1,000 population. The large decrease for FY 1995-96 is due to the transfer of 279 County Home employees to the Health Care Taxing District. Without this transfer, the decline would have been to 5.02 employees per 1,000 population.

DIVISION OF RECEIPTS AND EXPENDITURES

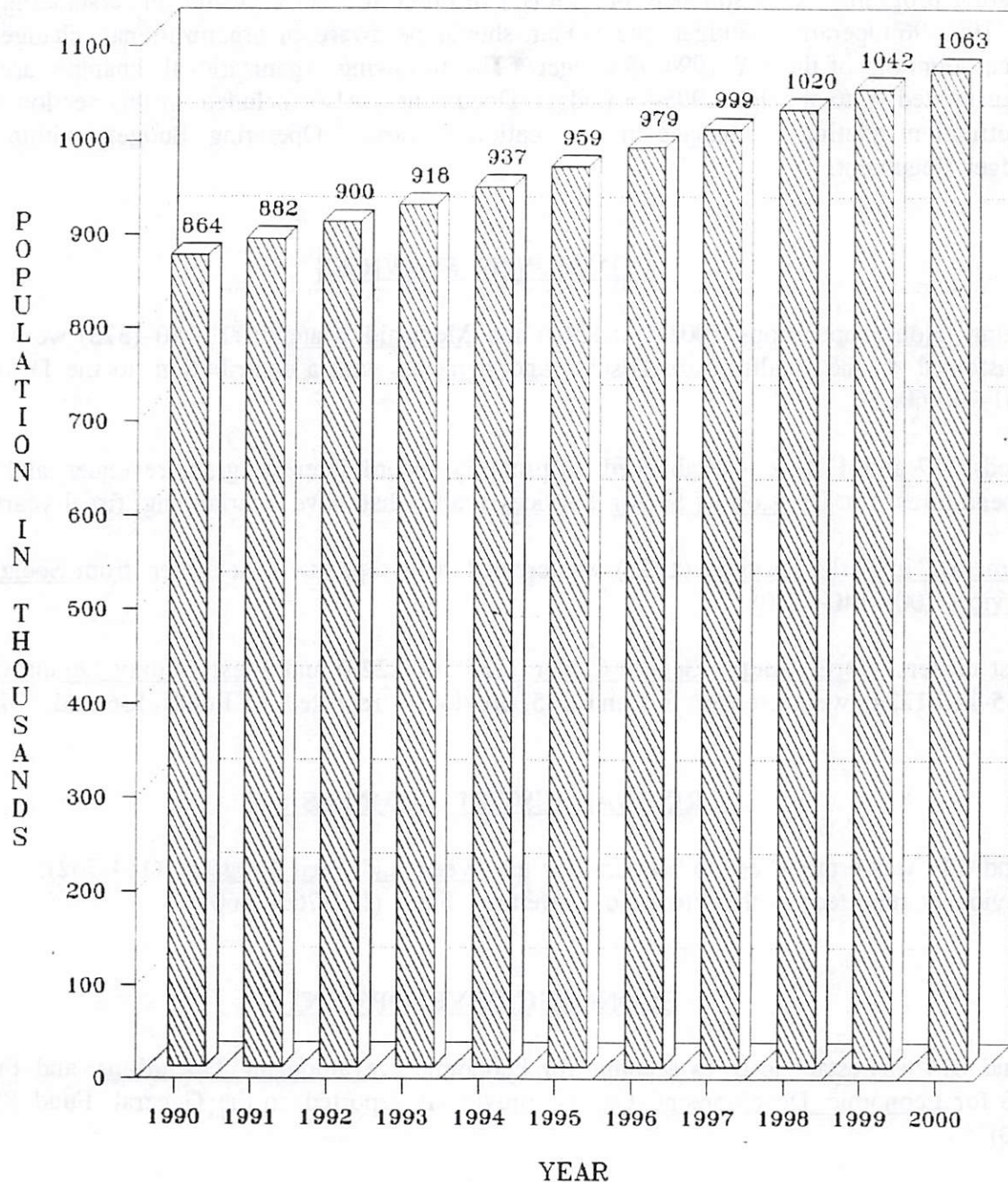
FLORIDA STATUTES: SECTION 129.01(2)(b)

<u>ESTIMATED REVENUES</u>	<u>TOTAL</u>	<u>COUNTYWIDE</u>	<u>NON-COUNTYWIDE</u>
Current Ad Valorem Taxes	\$ 323,256,524	\$ 124,827,374	\$ 198,429,150
Licenses, Permits & Other Taxes	118,321,538	29,818,538	88,503,000
Intergovernmental Revenues	171,334,917	157,080,503	14,254,414
Charges for Services	142,649,233	70,046,551	72,602,682
Fines and Forfeitures	6,937,700	1,900,900	5,036,800
Miscellaneous Revenue	88,311,805	38,464,840	49,846,965
Internal Services	50,115,170	50,115,170	0
Balances Forward, Transfers & Other	<u>885,239,325</u>	<u>490,282,796</u>	<u>394,956,529</u>
TOTAL REVENUES	\$ <u>1,786,166,212</u>	\$ <u>962,536,672</u>	\$ <u>823,629,540</u>

ESTIMATED EXPENDITURES

General Government	\$ 172,323,906	\$ 154,262,881	\$ 18,061,025
Public Safety	307,501,437	35,712,633	271,788,804
Physical Environment & Utilities	115,856,630	21,639,143	94,217,487
Transportation	198,017,671	117,988,580	80,029,091
Economic Environment	40,577,446	40,478,446	99,000
Health & Human Services	61,609,842	59,930,251	1,679,591
Culture & Recreation	74,758,504	37,591,628	37,166,876
Internal Services	59,006,262	59,006,262	0
Transfers, Reserves & Other	<u>756,514,514</u>	<u>435,926,848</u>	<u>320,587,666</u>
TOTAL APPROPRIATIONS	\$ <u>1,786,166,212</u>	\$ <u>962,536,672</u>	\$ <u>823,629,540</u>

POPULATION COMPARISON



As indicated by the above graph, the overall population for Palm Beach County has increased 10.8% over the past five years. Growth is not without challenges. An expanding population has expanding needs for services such as law enforcement, fire and rescue, human services, transportation and recreation.

Additional people place additional demands on existing facilities creating expanded maintenance needs and ultimately the need for new facilities.

ORGANIZATIONAL CHANGES FROM THE FY 1994-95 BUDGET

Palm Beach County, like every large organization, from time to time finds it necessary to alter its organizational structure in order to more effectively manage and monitor existing programs or to add new programs. In order to gain a clearer understanding of the 1995-96 Operating Budget, the reader should be aware of organizational changes since adoption of the FY 1994-95 budget. The following organizational changes are incorporated into the FY 1995-96 Budget Document. Also included in this section is information relating to changes in the location of various Operating Budgets within the budget document.

COMMUNITY SERVICES

County Home operations (001-140-1140) and Medicaid Match (001-140-1373) were transferred to the Health Care District and replaced with a contribution to the District (001-740-6001).

Funds 177 and 178 were established to properly record interest, grant revenues and expenditures for Division of Senior Services grants that have overlapping fiscal years.

Homeless in Parks Services (1252) was created as a separate cost center from Social Services (001-140-1250).

Cost centers North County Senior Center (135-140-1223) and West County Senior Center (135-140-1224) were created in Fund 135, previously reported in Funds 136 and 137.

CRIMINAL JUSTICE COMMISSION

Fund 144 was established to account for the Weed and Seed Program (144-762), previously reported in the Fine and Forfeiture Fund (102-760-7660).

ECONOMIC DEVELOPMENT

Fund 014 was established to account for Economic Development Operations and Fund 015 for Economic Development Grants, previously reported in the General Fund (001-760).

ENGINEERING

Engineering Coordination (001-360-4220) was eliminated and positions and operating costs were reallocated to various cost centers.

EQUAL OPPORTUNITY

Handicapped Parking Enforcement (751-400) was transferred to newly created Fund 051.

GENERAL SERVICES

Facilities Management (001-460-5200), Fleet Management (601-460) and Parking Facilities (591-460) were transferred to Facilities Development and Operations Department (001-410) and (601-410).

Fixed Assets (001-460-6150) and Records Management (001-460-1110) were transferred to the Office of Financial Management and Budget (001-420).

HOUSING AND COMMUNITY DEVELOPMENT

Affordable Housing (146-143) was transferred to Housing and Community Development, previously reported as Non-Departmental (146-740).

PARKS AND RECREATION

South Bay RV Campground (001-580-5208) and John Prince Campground (001-580-5507) were created as separate cost centers.

Highway Median Projects (001-580-5223) was eliminated and operating costs were transferred to Parks Maintenance (001-580-5223).

PUBLIC AFFAIRS

Intergovernmental Coordination (001-640-6404) was combined with Administration (001-640-6401).

Administrative Support Services (001-640-6408) was combined with Public Information (001-640-6405).

PUBLIC SAFETY

Emergency Management Response Plan Review (001-660-7120) was created as a new cost center.

The Animal Rebate Program (013-660) was discontinued and the Spay/Neuter Program (050-660) was newly established.

CHANGES FROM THE RECOMMENDED BUDGET

The adopted budget reflects an increase of \$13,013,828 over the amount recommended by the County Administrator for the operating departments. The following chart shows the changes, by Department, from the recommended to adopted.

<u>DEPARTMENT</u>	<u>INCREASE (DECREASE)</u>
<u>BOARD OF COUNTY COMMISSIONERS</u>	
Community Services	\$ 360,390
County Commission	6,996
County Library	44,145
Employee Relations & Personnel	5,645
Engineering & Public Works	612,840
Environmental Resources Management	19,784
Facilities Development & Operations	2,135,941
Fire/Rescue	639,972
Housing & Community Development	1,002,636
Mass Transportation	45,000
Metropolitan Planning Organization	300,000
Parks & Recreation	292,697
Planning, Zoning & Building	685,247
Public Affairs	37,041
Public Safety	82,655
Tourist Development	36,885
Water Utilities	4,016,000
Non-Departmental Boards & Agencies	348,741
Non-Departmental Operations	1,848,837
Sub-Total	\$ 12,521,452
<u>CONSTITUTIONAL OFFICERS</u>	
Clerk of the Court	\$ 118,393
Sheriff	754,983
Tax Collector	(381,000)
Sub-Total	\$ 492,376
TOTAL	\$ 13,013,828

Changes were made to the recommended budget for various reasons during the budget workshops in July and at the first budget public hearing. Amounts that had been estimated were corrected as more reliable information became available. The County Administrator recommended changes that were approved by the Board of County Commissioners and Board-directed changes resulting from workshop discussions were made. Following is a listing of the changes made within each Department.

PALM BEACH COUNTY

PROPERTY TAXES



FISCAL YEAR 1995 - 1996



AD VALOREM TAXES COUNTYWIDE AND DEPENDENT TAXING DISTRICTS

	<u>FY 1991-92</u>	<u>FY 1992-93</u>	<u>FY 1993-94</u>	<u>FY 1994-95</u>	<u>FY 1995-96</u>	<u>FY 1995-96 TAX*</u>
Countywide	4.6440	4.6211	4.5499	4.5193	4.5191	\$ 248,221,151
Dependent Taxing Districts:						
Library District	0.3939	0.3885	0.3915	0.4437	0.4838	\$ 14,645,007
Fire/Rescue Ctywide MSTU	2.1238	2.3879	2.6201	2.5539	2.5293	\$ 59,867,733
Glades Region Fire MSTU	0.6091	0.3613	0.5673	0.4495	0.6764	\$ 522,633

* Ad valorem taxes for FY 1995-96 are based upon the tentative 1995 Certification of Taxable Value, multiplied by the millage for FY 1995-96.

The above millage rates are those levied by the Palm Beach County Board of County Commissioners for Countywide and Dependent Taxing Districts. All property owners with taxable properties located within Palm Beach County will pay the Countywide millage. The millages shown for the Dependent Taxing Districts will apply to properties located within those Districts.

A "mill" is one-tenth of a penny, or \$1.00 of ad valorem tax for each \$1,000 of certified taxable value.

A property owner with property assessed at \$100,000 and a homestead exemption of \$25,000 will pay the above Countywide millage, calculated by the following formula:

$$(\text{Assessed Value} - \text{Homestead Exemption}) \times \text{Millage} = \text{Ad Valorem Tax}$$

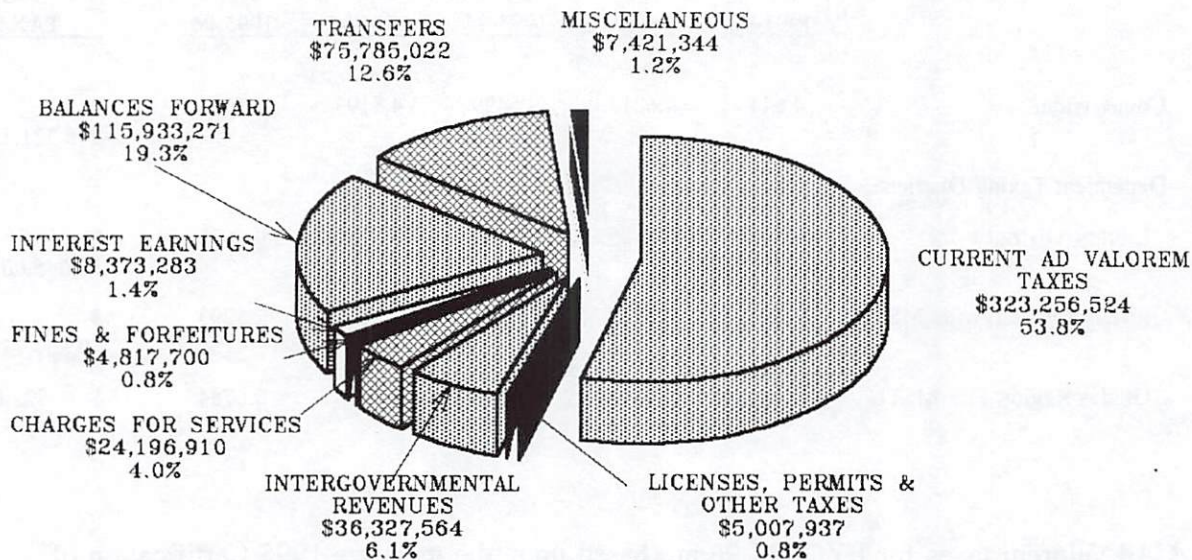
Countywide Example:

$$(\$100,000 - \$25,000) \times .0045191 = \$ 338.93$$

Note that the above example is calculated on the Countywide rate only and does not take into account the Dependent Taxing Districts.

There are numerous other taxing authorities within Palm Beach County which levy taxes in addition to the Palm Beach County - Board of County Commissioners. Examples of these other taxing authorities include the South Florida Water Management District, the School Board of Palm Beach County, various municipalities and independent taxing districts.

TAXING FUND REVENUES BY CATEGORY TOTAL \$601,119,555



Taxing fund revenues by category consist of the following funds: The General Fund, Fine & Forfeiture Fund, County Transportation Trust Fund, \$23.375M Refunding General Obligation Series '93 Bonds, two \$50M Environmentally Sensitive Land Debt Service Sinking Funds, \$59.39M Refunding General Obligation '94 Debt Service Fund, County Library Fund, Glades Fire MSTU Fund, Fire/Rescue MSTU Fund, Capital Outlay Fund and the Public Building Improvement Fund.

Ad Valorem taxes are property taxes computed as a percentage of the value of real and personal property expressed in mills.

Licenses, permits and other taxes are revenues derived from the issuance of local licenses and permits and delinquent ad valorem taxes.

Intergovernmental revenues include all money received from federal, state, and other local governments in the form of grants and shared revenues.

Charges for services reflect revenues stemming from charges for current services.

Fines and forfeitures include revenues received from fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations, and for neglect of official duty.

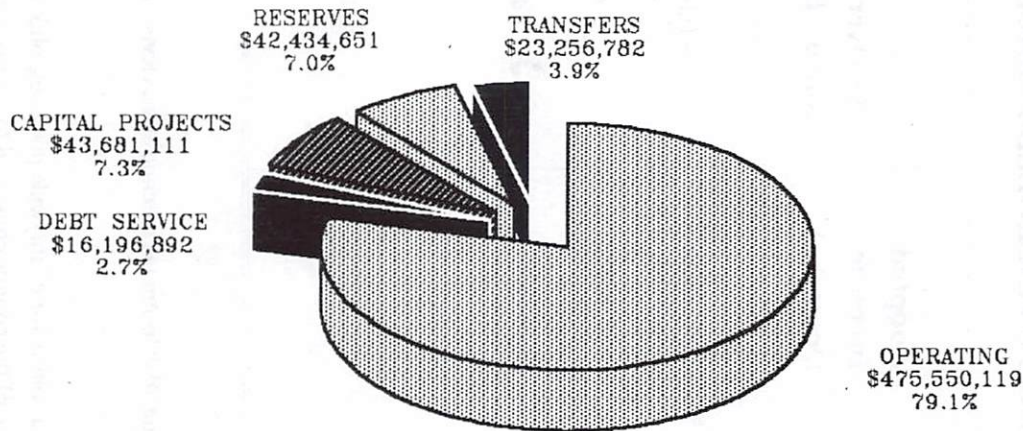
Interest revenues include all interest earned on investments, contracts and notes.

Balances forward are the accumulated revenues over expenditures of prior years.

Transfers are amounts exchanged between funds which are not loans or reimbursement of expenditures.

Miscellaneous revenues include all other revenue not included in the aforementioned categories, (i.e., inter-departmental charges, excess fees, debt proceeds, statutory reserves, etc.).

TAXING FUND EXPENDITURES BY CATEGORY
TOTAL \$601,119,555



Most of the County's operations and services are funded from the taxing funds. Operating costs in the taxing funds comprise the largest portion of expenditures. In addition, a number of capital projects are funded from the taxing funds.

Debt service is for the \$23.375M General Obligation Refunding Series '93 Bonds, the two \$50 Million Environmentally Sensitive Land General Obligation Bonds, and the \$59.39M Refunding General Obligation '94 Bonds.

Capital projects include general governmental capital projects funded in the Capital Outlay Fund and the Public Building Improvement Fund.

Reserves are for balances forward, contingencies, debt service and future capital projects.

Transfers represent the transfer of dollars between funds for debt service, operations and capital improvements.

BOARD OF COUNTY COMMISSIONERS

PERCENTAGE INCREASE (DECREASE) IN MILLAGE OVER ROLLED-BACK RATE*

	FY 1995-96 Rolled-Back Taxes	FY 1995-96 Adopted Taxes	Adopted Increase (Decrease)	% Over (Under) Rolled-Back Rates
Board of County Commissioners	\$231,724,813	\$231,666,117	(\$58,696)	-0.03%
Dependent Districts	<u>73,576,602</u>	<u>75,035,373</u>	<u>1,458,771</u>	<u>1.98%</u>
Aggregate Taxes	<u>\$305,301,415</u>	<u>\$306,701,490</u>	<u>\$1,400,075</u>	<u>0.46%</u>
Aggregate Millage**	5.5583	5.5838	0.0255	0.46%

* ROLLED-BACK RATE is the millage rate which, exclusive of new construction, will provide the same ad valorem tax revenue as was levied during the prior year.

** AGGREGATE MILLAGE RATE is the sum of all ad valorem taxes levied by the governing body of a county for countywide purposes, plus ad valorem taxes levied for any district dependent to the governing body, divided by the total taxable value of the county, converted to a millage rate.

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS – DEPENDENT DISTRICTS

PERCENT INCREASE (DECREASE) IN MILLAGE OVER ROLLED-BACK RATE*

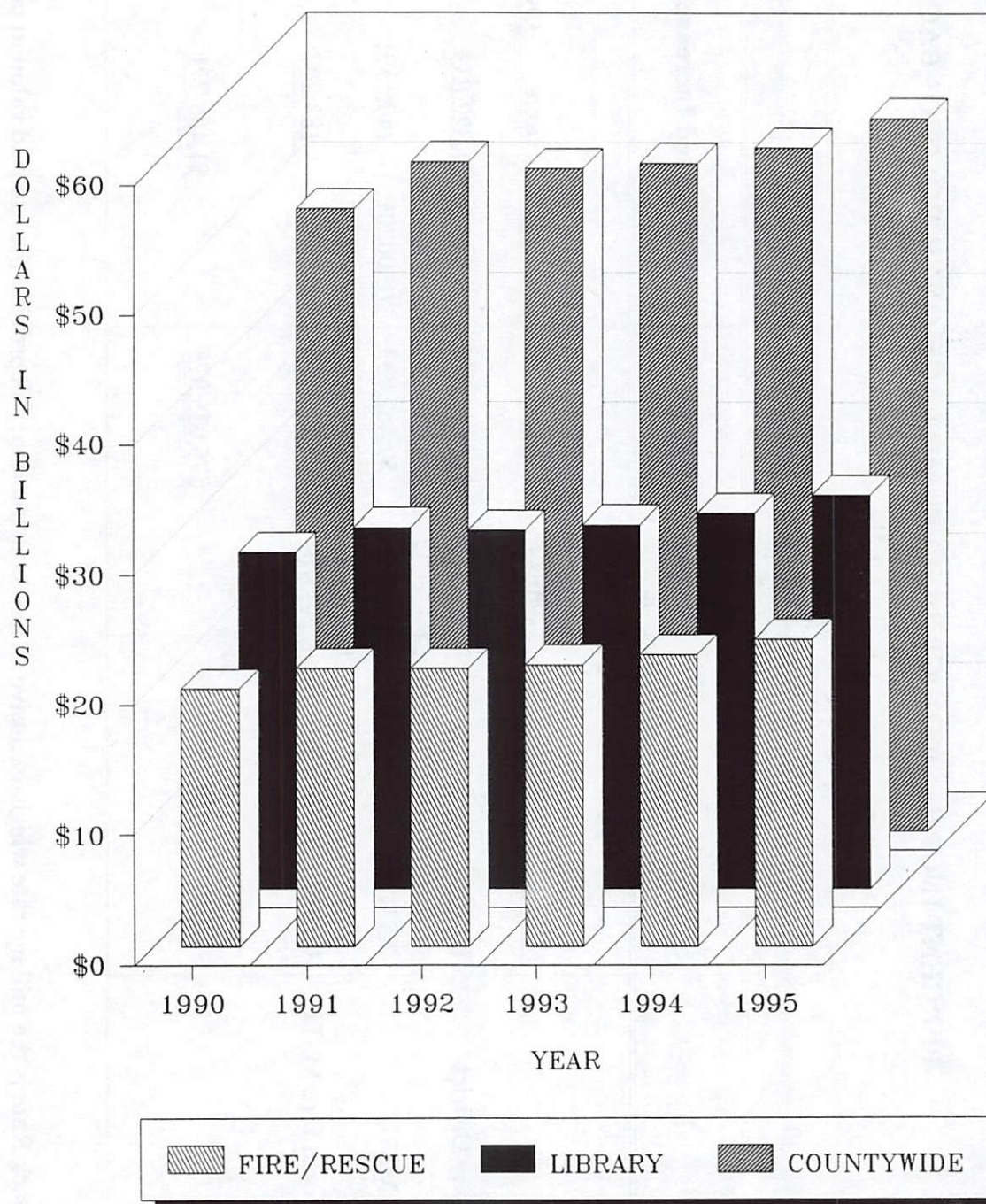
FISCAL YEAR 1995 – 1996

	Rolled-Back Rate		Adopted Taxes		Adopted Increase (Decrease)		
	<u>Millage</u>	<u>Taxes</u>	<u>Millage</u>	<u>Taxes</u>	<u>Millage</u>	<u>Taxes</u>	<u>% Increase (Decrease) Over Rolled-Back Rate</u>
County Library District	0.4401	\$13,322,174	0.4838	\$14,645,007	0.0437	\$1,322,833	9.93 %
Fire/Rescue MSTU	2.5313	59,915,072	2.5293	59,867,733	(0.0020)	(47,339)	(0.08)%
Glades Regional Fire MSTU	0.4392	<u>339,356</u>	0.6764	<u>522,633</u>	0.2372	<u>183,277</u>	<u>54.01 %</u>
		<u>\$73,576,602</u>		<u>\$75,035,373</u>		<u>\$1,458,771</u>	<u>1.98 %</u>

* Rolled-Back Rate is the millage rate which, exclusive of new construction, will provide the same ad valorem tax revenue as was levied during the prior year.

FISCAL YEAR 1995 - 1996

TAXABLE VALUATION COMPARISON



PALM BEACH COUNTY

REVENUES



FISCAL YEAR 1995 - 1996



PALM BEACH COUNTY

SUMMARY OF MAJOR REVENUES

	FY 1993-94 ACTUAL	FY 1994-95 ESTIMATED	FY 1995-96 BUDGET	% CHANGE 1995 TO 1996
Property Taxes-Current *	\$279,820,729	\$293,947,448	\$307,093,698	4.5%
Tourist Tax	10,660,748	12,400,000	12,830,667	3.5%
Gasoline Tax	39,468,221	46,284,614	47,675,739	3.0%
Building Permits	9,780,866	8,750,000	9,100,000	4.0%
Federal Grants	19,056,025	43,665,402	74,156,528	69.8%
State Grants	9,605,720	9,572,504	18,932,954	97.8%
State Shared Revenues	20,538,371	21,565,290	22,643,554	5.0%
One-Half Cent Sales Tax	40,954,638	42,000,000	44,100,000	5.0%
Franchise Fees (Electricity & Cable)	15,076,670	15,790,970	16,582,618	5.0%
Utility Service Tax	31,752,200	33,300,000	34,965,000	5.0%
Charges for Services-Water & Sewer	47,041,001	48,644,000	52,541,000	8.0%
Charges for Services-Public Safety	14,745,232	14,799,993	16,462,282	11.2%
Charges for Services-Airport	49,124,906	51,598,324	52,113,181	1.0%
Charges for Services-Other	20,699,031	19,730,941	18,232,432	-7.6%
Special Assessments & Impact Fees	24,954,405	24,727,678	28,971,464	17.2%
Transfers	204,834,269	253,973,709	260,665,945	2.6%
Excess Fees from Constitutional Officers	18,175,938	15,687,200	13,592,000	-13.4%
Debt Proceeds	207,163	59,529,150	48,625,000	-18.3%
Interest	27,620,163	34,302,384	26,968,775	-21.4%
Internal Services	38,863,190	47,966,381	50,115,170	4.5%
Fund Balances	524,530,207	573,969,556	558,370,527	-2.7%
Total Major Revenues	<u>\$1,447,509,693</u>	<u>\$1,672,205,544</u>	<u>\$1,714,738,534</u>	<u>2.5%</u>
Total Revenues in Budget	<u>\$1,488,553,413</u>	<u>\$1,728,508,566</u>	<u>\$1,786,166,212</u>	<u>3.3%</u>
Major Revenues as a Percent of Total Budget	97.24%	96.74%	96.00%	
* FY 1995-96 Property Taxes represents the budgeted amount, net of a 5% statutory reserve.				

REVENUES SENSITIVE TO THE ECONOMY

	<u>Actual</u> <u>FY 1991-92</u>	<u>Actual</u> <u>FY 1992-93</u>	<u>Actual</u> <u>FY 1993-94</u>	<u>Estimated</u> <u>FY 1994-95</u>	<u>Budget</u> <u>FY 1995-96</u>
Ad Valorem from New Construction	\$ 10,497,755	\$ 7,606,411	\$ 7,348,591	\$ 8,200,803	\$ 9,696,215
Elec. Franchise Fees	12,022,608	11,368,602	12,600,781	13,230,000	13,891,500
Elec. Utility Tax	20,085,126	21,505,947	22,587,419	23,700,000	24,885,000
Development Fees	33,691,047	32,173,382	34,163,477	33,086,035	38,032,727
Sales Tax	<u>34,196,316</u>	<u>38,078,180</u>	<u>40,954,638</u>	<u>42,000,000</u>	<u>44,100,000</u>
	<u>\$110,492,852</u>	<u>\$110,732,522</u>	<u>\$117,654,906</u>	<u>\$120,216,838</u>	<u>\$130,605,442</u>

Revenues Sensitive to the Economy are affected by the direction of the economy, i.e., employment, construction, consumption, etc. These revenues are driven by factors both within and outside the County, as families and business owners evaluate national and international issues in the timing of their purchases and the creation or expansion of their businesses. The impact of the recession in the early 1990's continues to wane, and the County is benefitting from a continuing expansion of the population and new jobs.

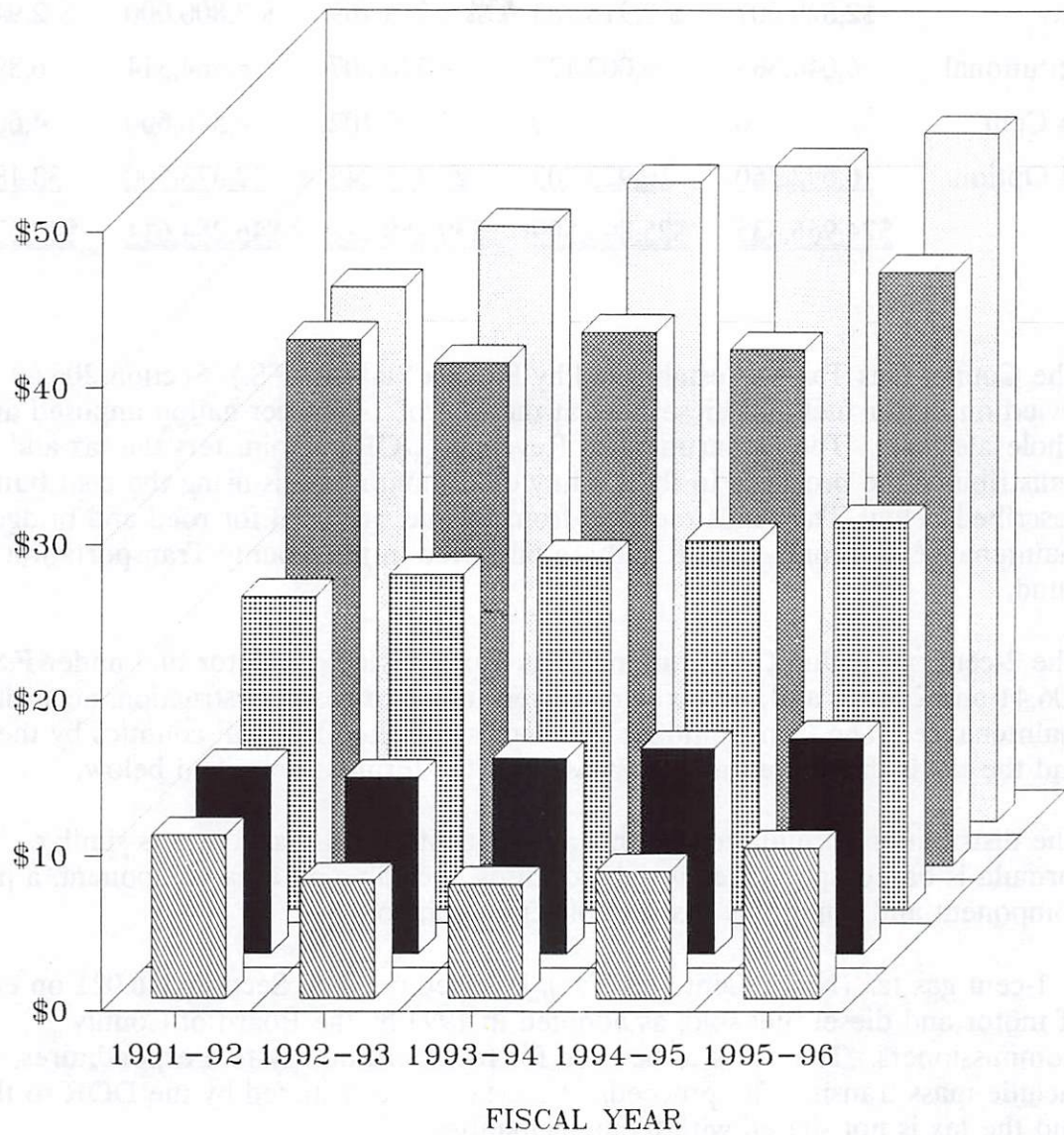
Ad Valorem from New Construction has shown steady improvement in the past four years, but doesn't yet approach the peak years of construction activity in the late 1980's. New construction includes additions and rehabilitative improvements which increased assessed value by at least 100%.

Electricity Franchise Fees and **Utility Tax** reflect the County's continuing population growth. In the past five years, both revenues have grown faster than the 11% increase in population.

Development Fees consist of building permits, impact fees, developer contributions, and fees for permits, platting, zoning, planning and building. Growth is projected to be modest, and mostly attributed to residential development. Approximately \$3 million of the increase projected for FY 1995-96 results from a doubling of the school impact fee rates.

Sales Tax is the County's portion of the State's 6% Sales and Use Tax. The County's Index of Retail Activity is showing growth in taxable sales. Florida has recently experienced an increase in personal income exceeding the rate of inflation nationwide; if this trend continues, additional discretionary income may be created.

REVENUES SENSITIVE TO THE ECONOMY



Ad Valorem Franchise Utility Tax
Dev Fees Sales Tax

GAS TAX REVENUES

	<u>Actual</u> <u>FY 1991-92</u>	<u>Actual</u> <u>FY 1992-93</u>	<u>Actual</u> <u>FY 1993-94</u>	<u>Estimated</u> <u>FY 1994-95</u>	<u>Budget</u> <u>FY 1995-96</u>
County	\$2,829,607	\$ 2,918,183	\$ 2,743,769	\$ 2,800,000	\$ 2,940,000
Constitutional	6,044,868	6,002,123	6,320,807	6,564,514	6,892,739
Ninth Cent	0	0	3,055,402	4,546,600	4,660,000
Local Option	<u>16,092,360</u>	<u>16,923,203</u>	<u>27,348,243</u>	<u>32,373,500</u>	<u>33,183,000</u>
	<u>\$24,966,835</u>	<u>\$25,843,509</u>	<u>\$39,468,221</u>	<u>\$46,284,614</u>	<u>\$47,675,739</u>

The County Gas Tax was established by Florida Statute (F.S.) Section 206.60 and is levied on motor fuel and diesel fuel at the rate of 1-cent per gallon imposed at the wholesale level. The Department of Revenue (DOR) administers the tax and redistributes the proceeds to the County on a monthly basis using the distribution factor described below. The funds received from this tax are used for road and bridge maintenance and mass transit, and are budgeted in the County Transportation Trust Fund.

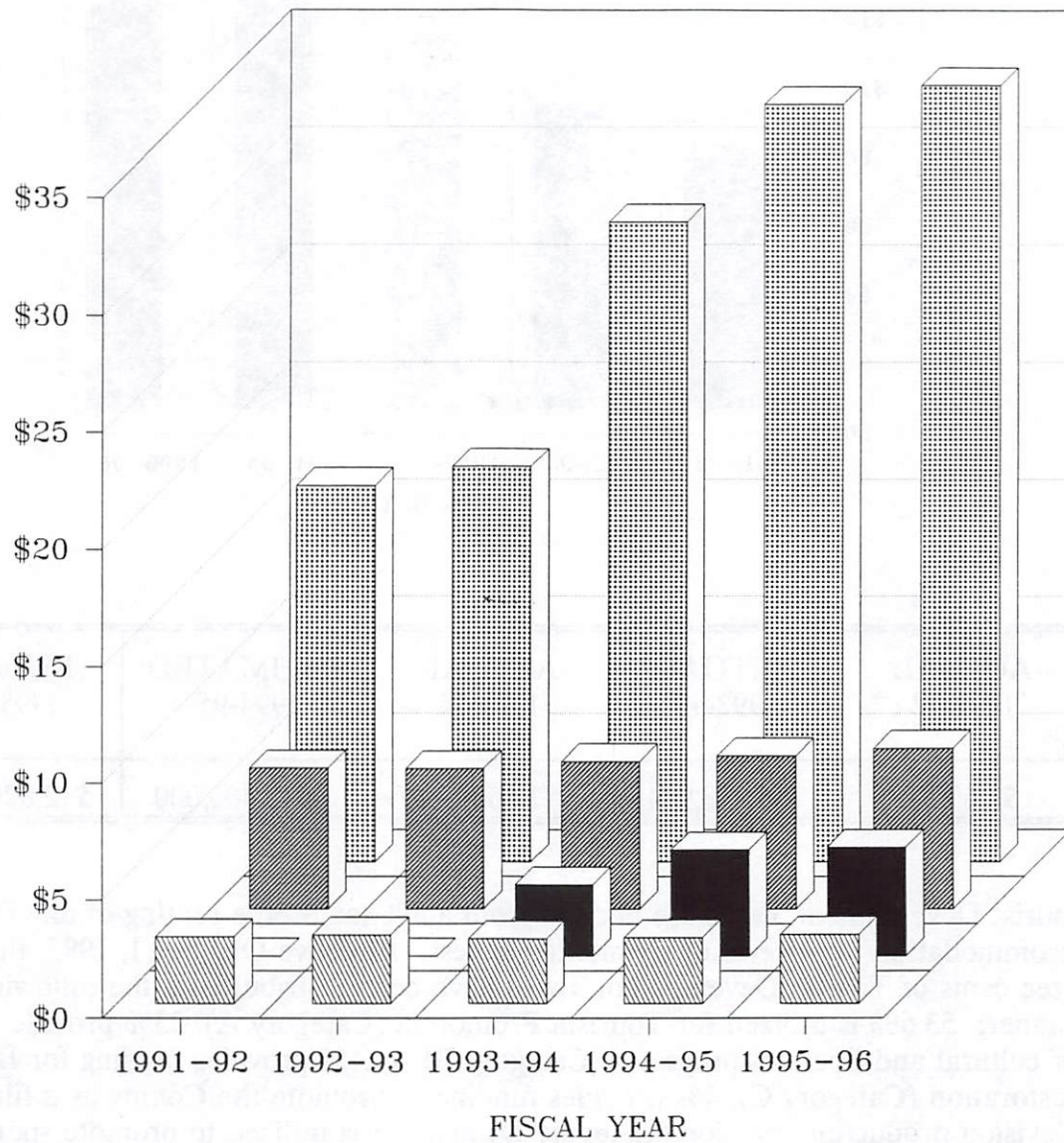
The 2-cent per gallon Constitutional Gas Tax is levied on motor fuel under F.S. Sections 206.41 and 206.47, and the tax is restricted in use to road construction, acquisition, and maintenance. The Constitutional Gas Tax is collected from all counties by the DOR, and the tax is distributed monthly based on the formula described below.





The distribution formula for County and Constitutional Gas Taxes is similar. The formula is based upon three weighted ratios, including an area component, a population component and a monthly gas tax collection component.

A 1-cent gas tax (Ninth Cent Gas Tax), is levied per F.S. Section 336.021 on each gallon of motor and diesel fuel sold, as adopted in 1993 by the Board of County Commissioners. The tax is to be used for transportation system expenditures, which include mass transit. The proceeds of the tax are distributed by the DOR to the County and the tax is not shared with its municipalities.

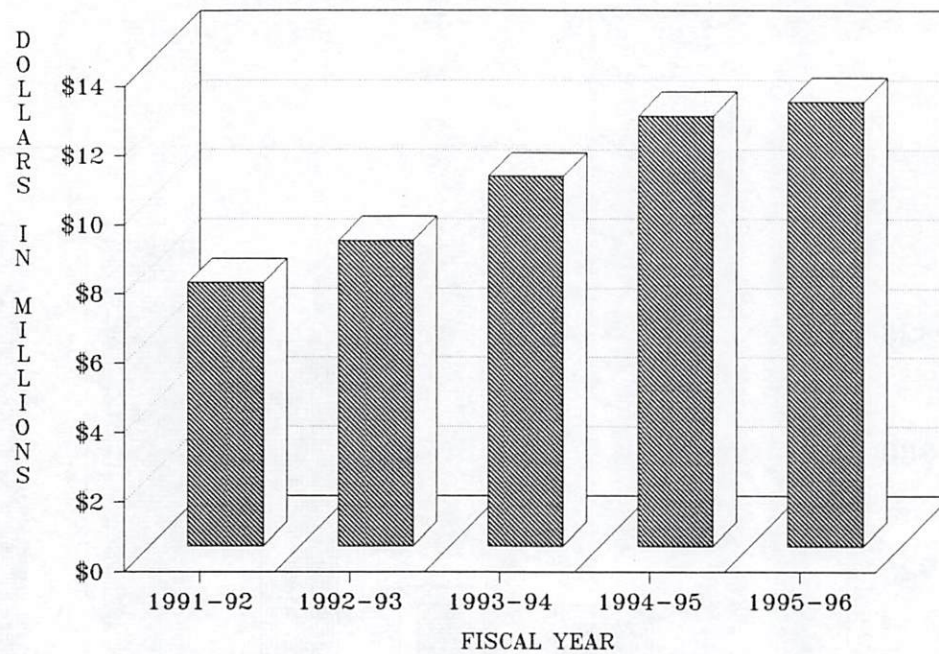
The County levies two separate Local Option Gas Taxes pursuant to F.S. Section 336.025. The first is a 6-cent gas tax on each gallon of motor and diesel fuel sold at retail. This tax was due to expire in 1995, and was extended for an additional thirty years. The second tax, adopted in 1993 by the Board of County Commissioners, levies a 5-cent tax on motor fuel only. The taxes are to be used by the County for transportation expenditures, which include mass transit. The County shares the proceeds of both of these taxes with its local municipalities through interlocal agreements. The County receives 2/3 of the proceeds from the 6-cent tax, and 79% of the proceeds from the 5-cent tax.

GAS TAX REVENUE



 COUNTY	 NINTH CENT
 CONSTITUTIONAL	 LOCAL OPTION

TOURIST DEVELOPMENT TAXES



ACTUAL 1991-92	ACTUAL 1992-93	ACTUAL 1993-94	ESTIMATED 1994-95	BUDGET 1995-96
\$7,600,451	\$8,818,994	\$10,660,749	\$12,400,000	\$12,820,667

Tourist Development Taxes are derived from a 4% tax on the renting of any living accommodation for a term of six months or less. Effective October 1, 1995, the first three cents of Tourist Development Taxes have been distributed in the following manner: 53.6% is utilized for Tourism Promotion (Category A), 23% provides funding for cultural and fine arts programs (Category B), 14.4% provides funding for Beach Restoration (Category C), 4% provides funding to promote the County as a film and television production location (Category D) and 5% is utilized to promote sporting events within the County (Category G).

Effective January 1, 1994 the Board of County Commissioners adopted a fourth cent of tourist tax to be used to fund debt service payments on debt issued in association with professional sports franchise facilities and/or a convention center.



PROJECTED CHANGES IN FUND BALANCE

The change in fund balance is projected for the four operating funds in which ad valorem taxes are levied on a Countywide basis. In the process of formulating budget recommendations, the balance available for appropriation in any of these four funds can be used to offset tax requirements in any of the other funds while maintaining the same Countywide millage rate. The projected changes are summarized in the following table.

Fund	Actual FY 93-94	Estimated FY 94-95	Projected FY 95-96
General	\$43,673,363	\$48,217,949	\$39,933,036
Fine & Forfeiture	16,595,978	15,035,812	11,727,765
Co. Transportation Trust	5,746,350	4,002,609	3,274,700
Capital Outlay	19,407,057	30,219,328	19,567,530
Total	\$85,422,748	\$97,475,698	\$74,503,031

FY 1995-96 represents the seventh consecutive year that Palm Beach County has been able to lower its Countywide millage rate. This has been accomplished through a combination of reductions in Departmental operating budgets, implementation of alternative revenue sources and a commitment by Management to realize savings whenever possible. In addition to reducing the tax rate, these measures have enabled the County to accumulate significant fund balances that are available to fund future needs without raising taxes. The financial stability of the County, as evidenced by a strong fund balance, has also resulted in Standard & Poors upgrading the County's general obligation debt rating to "AA". Palm Beach and Broward are the only counties in Florida rated "AA" by both Standard & Poors and Moody.

The projected reduction of \$23 million from FY 1994-95 to FY 1995-96 is not a cause for concern; it is a reflection of County policy. The actual fund balances in the General Fund and Fine & Forfeiture Fund for FY 1993-94 were \$12.4 million higher than anticipated at the time the FY 1994-95 budget was prepared. Those funds are being used to fund FY 1995-96 requirements, resulting in a reduction in the fund balances. An additional projected reduction of \$10.7 million in the Capital Outlay Fund is due to the anticipated expenditure of funds budgeted in FY 1994-95 that are expected to be carried forward to FY 1995-96.

It is anticipated that the County will continue to maintain a strong financial position. Over the past three years, Reserves for Balances Forward have been increased from \$6.7 million to \$18.0 million and the FY 1995-96 budget contains an additional \$10.0 million reserve designated to be used in lieu of future tax increases.

Detailed projections for the funds are shown on the following pages.

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS, PALM BEACH COUNTY PROPOSED BUDGET COMPARISON BY FUND FISCAL YEARS 1994-95 AND 1995-96

1994 Final Non-Exempt Valuation Countywide \$52,633,480,982

1995 Tentative Non-Exempt Valuation Countywide \$54,927,120,652

FUND NAME	1994-1995 ADOPTED			
	Mills	Taxes	Other Revenue	Budget
General Fund	1.7899	94,566,808	125,158,979	219,725,787
Fine & Forfeiture Fund	2.2108	116,804,459	66,545,227	183,349,686
County Transportation Trust Fund	0.0231	1,220,455	24,966,309	26,186,764
Capital Outlay Fund	0.2693	14,228,081	28,811,515	43,039,596
Parks Improvement Fund	0.0000	0	3,238,551	3,238,551
Public Buildings Improvement Fund	0.0000	0	9,581,467	9,581,467
Operating Ad Valorem Tax Funds-Countywide	4.2931	226,819,803	258,302,048	485,121,851
Non-Voted Debt Service				
7M Courthouse Bond I&S	0.0000	0	0	0
Total Non-Voted Ad Valorem Tax-Countywide	4.2931	226,819,803	258,302,048	485,121,851
6M Beach Acquisition Bond	0.0000	0	0	0
35M Beach & Park Bond	0.0000	0	0	0
23.375M Refunding Bond	0.0633	3,344,365	(87,280)	3,257,085
50M Environmentally Sensitive Lands Bond	0.0632	3,339,082	(59,109)	3,279,973
59.39M Refunding Bond	0.0997	5,267,507	29,682	5,297,189
50M ESL 94 DS Sinking	0.0000	0	0	0
Voted Debt Service Ad Valorem Tax-Countywide	0.2262	11,950,954	(116,707)	11,834,247
Total Ad Valorem Tax Funds - Countywide	4.5193	\$238,770,757	\$258,185,341	\$496,956,098

1995-1996 ADOPTED			
Mills	Taxes	Other Revenue	Budget
1.8249	100,236,503	131,485,149	231,721,652
2.1765	119,548,878	76,600,232	196,149,110
0.0608	3,339,569	23,873,906	27,213,475
0.0724	3,976,723	32,525,432	36,502,155
0.0000	0	6,689,421	6,689,421
0.0831	4,564,444	8,198,159	12,762,603
4.2177	231,666,117	279,372,299	511,038,416
0.0000	0	1,219	1,219
4.2177	231,666,117	279,373,518	511,039,635
0.0000	0	500	500
0.0000	0	1,000	1,000
0.0612	3,361,540	(89,490)	3,272,050
0.0578	3,174,787	102,628	3,277,415
0.0975	5,355,394	(138,386)	5,217,008
0.0849	4,663,313	(232,894)	4,430,419
0.3014	16,555,034	(356,642)	16,198,392
4.5191	\$248,221,151	\$279,016,876	\$527,238,027

FISCAL YEAR 1995 - 1996

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS, PALM BEACH COUNTY PROPOSED BUDGET COMPARISON BY FUND FISCAL YEARS 1994-95 AND 1995-96

1994 Final Non-Exempt Valuation Countywide \$52,633,480,982

1995 Tentative Non-Exempt Valuation Countywide \$54,927,120,652

FUND NAME	1994-1995 ADOPTED			
	Mills	Taxes	Other Revenue	Budget
AC&C Mobile Spay/Neuter Program			0	0
Handicapped Parking Enforcement			0	0
Law Library Fund			1,227,417	1,227,417
Mass Transportation Trust Fund			11,611,830	11,611,830
Law Enforcement Trust Fund			1,415,646	1,415,646
Public Guardianship Program			150,000	150,000
Sales Tax Revenue Fund			46,969,291	46,969,291
Criminal Justice Fund			1,736,328	1,736,328
Tourist Development Trust Fund			16,755,478	16,755,478
Bond Waiver Program Fund			155,425	155,425
Vessel Registration Fee Fund			825,822	825,822
School Impact Fee Funds			3,101,947	3,101,947
D.O.S.S. - Community Centers Fund			222,629	222,629
Metropolitan Planning Organization Fund			2,763,326	2,763,326
E-911 Program Fund			2,859,987	2,859,987
Weed & Seed Program			0	0
Drug Abuse Trust Fund			46,641	46,641
Affordable Housing Trust Fund			4,196,555	4,196,555
Franchise Fee Fund			16,561,061	16,561,061
Public Service Tax Fund			31,320,860	31,320,860
Head Start			0	0
Community Action Program Fund			8,277,466	8,277,466
EMS Award-Grant Program Fund			513,079	513,079
Public Safety Grants Fund			126,594	126,594
Housing & Community Development			15,447,909	15,447,909

1995-1996 ADOPTED			
Mills	Taxes	Other Revenue	Budget
		338,050	338,050
		128,131	128,131
		920,790	920,790
		20,776,117	20,776,117
		506,288	506,288
		130,500	130,500
		46,505,175	46,505,175
		2,121,006	2,121,006
		20,329,672	20,329,672
		139,217	139,217
		811,725	811,725
		6,839,700	6,839,700
		221,309	221,309
		2,896,766	2,896,766
		3,570,725	3,570,725
		180,348	180,348
		80,369	80,369
		7,213,817	7,213,817
		18,105,379	18,105,379
		38,749,932	38,749,932
		8,639,627	8,639,627
		1,000,519	1,000,519
		614,134	614,134
		97,318	97,318
		17,323,674	17,323,674

FISCAL YEAR 1995 - 1996

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS, PALM BEACH COUNTY PROPOSED BUDGET COMPARISON BY FUND FISCAL YEARS 1994-95 AND 1995-96

1994 Final Non-Exempt Valuation Countywide \$52,633,480,982

1995 Tentative Non-Exempt Valuation Countywide \$54,927,120,652

FUND NAME	1994-1995 ADOPTED				1995-1996 ADOPTED			
	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
Home Investment Partnership Act			4,464,730	4,464,730			4,756,705	4,756,705
JTPA Adult Migrant			441,514	441,514			436,987	436,987
Senior Aides Employment Program			706,694	706,694			690,137	690,137
Division of Senior Services			5,739,732	5,739,732			6,325,275	6,325,275
Intragov't Radio Communication Prog. Fund			1,055,430	1,055,430			1,270,918	1,270,918
Low Income Home Energy Program Fund			542,520	542,520			475,505	475,505
State Home Program			850,000	850,000			300,000	300,000
Ryan White Care Program			1,299,467	1,299,467			5,162,163	5,162,163
EM Preparedness & Assistance			76,000	76,000			69,497	69,497
Professional Sports Facility Debt Service Fund			0	0			4,553,553	4,553,553
2.5M Improvement Bond Debt Service Fund			643,590	643,590			658,680	658,680
9.375M Non Ad Valorem '95 Debt Service Fund			0	0			2,827,482	2,827,482
1M Glades Health Facility Debt Service Fund			222,527	222,527			224,500	224,500
10.47M Airport Centre Debt Service Fund			893,550	893,550			894,040	894,040
20.325M Judicial Ctr Parking Garage DS Fund			4,012,840	4,012,840			1,362,177	1,362,177
8.585M Okeechellee Golf Debt Service Fund			658,505	658,505			620,058	620,058
30.73M Beach Bond Refunding			7,891,466	7,891,466			6,199,187	6,199,187
26.515M Revenue Refunding DS Fund			2,751,630	2,751,630			2,757,455	2,757,455
233.6M Judicial Ctr - Detention Fac. DS Fund			12,343,845	12,343,845			12,343,285	12,343,285
117.485M CJC Refunding DS Fund			6,482,063	6,482,063			6,486,143	6,486,143
26.38M CJC Completion Bond Fund			2,225,582	2,225,582			2,224,478	2,224,478
22.245M Adm Complex Rev. Ref. DS Fund			1,907,555	1,907,555			1,904,725	1,904,725
Public Safety DS Fund			110,775	110,775			0	0
60.875M Pooled Financing Debt Serv. Fund			5,321,295	5,321,295			5,335,706	5,335,706
First Municipal Loan Prog - BCC DS Fund			4,984,077	4,984,077			996,655	996,655

FISCAL YEAR 1995 - 1996

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS, PALM BEACH COUNTY PROPOSED BUDGET COMPARISON BY FUND FISCAL YEARS 1994-95 AND 1995-96

1994 Final Non-Exempt Valuation Countywide \$52,633,480,982

1995 Tentative Non-Exempt Valuation Countywide \$54,927,120,652

FUND NAME	1994-1995 ADOPTED			
	Mills	Taxes	Other Revenue	Budget
2.7M Sheriff Vehicle DS Fund			961,925	961,925
2.5M Sheriff Vehicle DS Fund			1,078,213	1,078,213
Public Improvement Fund			27,855	27,855
Judicial Ctr/Detention Facility Construction Fund			15,790,346	15,790,346
26.38M Criminal Justice Facility			25,117,000	25,117,000
50M Env. Sensitive Lands Capital Fund			21,618,492	21,618,492
50M ESL 94 Acquisition Fund			0	0
Professional Sports Facility			0	0
2.7M Bond Sheriff Acquisition Fund			7,416	7,416
Sheriff Vehicle 94 Loan			66,728	66,728
9.375M Non Ad Valorem 195 Rev			0	0
Constitutional Gas Tax Fund			3,853,417	3,853,417
10.47M Airport Centre Acquisition Fund			602,446	602,446
10.47M Airport Centre Cost of Issuance Fund			51,687	51,687
32.7M Public Impv. Acquisition & Constr. Fund			442,221	442,221
20.325M Jud. Ctr. Parking Garage Const. Fund			20,610,000	20,610,000
8.585M Okeehetee Golf Acquisition			7,612,459	7,612,459
Transportation Improvement Fund			124,199,309	124,199,309
Road Impact Fee Funds			53,078,958	53,078,958
50.875M Construction & Acquisition Fund			8,446,402	8,446,402
30M Park Development Construction Fund			11,122,320	11,122,320
Beach Improvement Fund			10,864,984	10,864,984
First Municipal Loan Program - BCC			1,821,677	1,821,677
Law Enforcement Impact Fee Fund			2,861,810	2,861,810
Park Impact Fee Funds			22,375,932	22,375,932

1995-1996 ADOPTED			
Mills	Taxes	Other Revenue	Budget
		473,058	473,058
		1,078,213	1,078,213
		0	0
		5,835,742	5,835,742
		23,049,485	23,049,485
		7,086,614	7,086,614
		50,768,214	50,768,214
		27,827,436	27,827,436
		0	0
		0	0
		447,564	447,564
		1,646,578	1,646,578
		493,659	493,659
		0	0
		417,956	417,956
		21,948,785	21,948,785
		1,533,942	1,533,942
		117,459,628	117,459,628
		54,553,893	54,553,893
		6,631,620	6,631,620
		4,201,111	4,201,111
		8,861,360	8,861,360
		0	0
		3,104,144	3,104,144
		28,762,229	28,762,229

FISCAL YEAR 1995 - 1996

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS, PALM BEACH COUNTY PROPOSED BUDGET COMPARISON BY FUND FISCAL YEARS 1994-95 AND 1995-96

1994 Final Non-Exempt Valuation Countywide \$52,633,480,982

1995 Tentative Non-Exempt Valuation Countywide \$54,927,120,652

FUND NAME	1994-1995 ADOPTED			
	Mills	Taxes	Other Revenue	Budget
Public Buildings Impact Fee Fund			4,277,314	4,277,314
Water Utilities Department			202,808,469	202,808,469
Department of Airports			143,762,632	143,762,632
Palm Glades Housing Fund			2,704,583	2,704,583
PBC Transportation Authority-CoTran Fund			40,584,239	40,584,239
Southwinds Golf Course Fund			1,516,190	1,516,190
Okecheelee Golf Course			272,193	272,193
Parking Facilities Enterprise Fund			993,617	993,617
Fleet Management			13,995,564	13,995,564
Employee Health Insurance Fund			12,453,053	12,453,053
Casualty Self Insurance Fund			5,750,962	5,750,962
Risk Management Fund			7,506,818	7,506,818
Information System Services			15,788,646	15,788,646
Graphics			823,301	823,301
Handicap Parking Enforcement Trust Fund			111,169	111,169
Gross-Total Countywide Funds	4.5193	238,770,757	1,276,056,366	1,514,827,123
Less: Inter-Fund Transfers			(252,045,882)	(252,045,882)
Less: Inter-Dept. Charges			(10,772,367)	(10,772,367)
NET-TOTAL COUNTYWIDE FUNDS	4.5193	\$238,770,757	\$1,013,238,117	\$1,252,008,874

1995-1996 ADOPTED			
Mills	Taxes	Other Revenue	Budget
		5,169,790	5,169,790
		181,980,424	181,980,424
		166,653,388	166,653,388
		0	0
		49,187,614	49,187,614
		1,603,131	1,603,131
		2,359,236	2,359,236
		0	0
		14,867,856	14,867,856
		15,047,058	15,047,058
		6,536,568	6,536,568
		8,634,632	8,634,632
		15,942,817	15,942,817
		936,792	936,792
		0	0
4.5191	248,221,151	1,381,233,012	1,629,454,163
		(249,639,119)	(249,639,119)
		(11,483,739)	(11,483,739)
4.5191	\$248,221,151	\$1,120,110,154	\$1,368,331,305

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS, PALM BEACH COUNTY PROPOSED BUDGET COMPARISON BY FUND FISCAL YEARS 1994-95 AND 1995-96

1994 Final Non-Exempt Valuation Countywide \$52,633,480,982

1995 Tentative Non-Exempt Valuation Countywide \$54,927,120,652

FUND NAME	1994-1995 ADOPTED			
	Mills	Taxes	Other Revenue	Budget
Palm Beach County Library	0.4437	12,836,257	2,537,758	15,374,015
Library Improvement Fund			64,870	64,870
Library Expansion Program			7,615,048	7,615,048
Library Impact Fee Fund			1,511,055	1,511,055
Municipal Service Taxing District	0.0000		31,816,119	31,816,119
Fire/Rescue MSTU	2.5539	57,471,948	9,538,447	67,010,395
Fire/Rescue AVLS Grant M4061			0	0
Fire/Rescue EMS Matching Grant			9,760	9,760
Fire/Rescue Long Term Disability Plan	0.0000		1,230,361	1,230,361
MSBU-Hydrant Rental - Boca Raton	0.0000		358,205	358,205
Aviation Battalion	0.0000		3,748,375	3,748,375
Fire/Rescue Grants			14,623	14,623
MSBU-Hydrant Rental - Riviera Beach			18,169	18,169
50.875M Construction & Acquisition Fire/Rescue			536,332	536,332
Fire/Rescue Improvement Fund			3,758,645	3,758,645
Fire/Rescue Impact Fee Funds			2,973,714	2,973,714
2M Fire/Rescue CIF Fund			2,110,000	2,110,000
Glades Regional Fire MSTU	0.4495	339,051	63,671	402,722
MSTU District A			1,124,646	1,124,646
MSTU District B			1,400,390	1,400,390
MSTU District C			1,286,135	1,286,135
MSTU District D			740,464	740,464
MSTU District E			387,028	387,028
Unincorporated Improvement Fund			6,978,037	6,978,037
Gross-Total Dependent Districts		70,647,256	79,821,852	150,469,108
Less: Inter-Fund Transfers			(10,545,331)	(10,545,331)
Less: Inter-Dept. Charges			(4,457,711)	(4,457,711)
NET-TOTAL DEPENDENT DISTRICTS		70,647,256	64,818,810	135,466,066
NET-TOTAL COUNTY FUNDS & DEP DISTRICTS		\$309,418,013	\$1,078,056,927	\$1,387,474,940

1995-1996 ADOPTED			
Mills	Taxes	Other Revenue	Budget
0.4838	14,645,007	2,071,722	16,716,729
		98,962	98,962
		3,077,300	3,077,300
		1,666,019	1,666,019
0.0000		34,485,802	34,485,802
2.5293	59,867,733	12,285,083	72,152,816
		438,152	438,152
		396	396
0.0000		1,632,879	1,632,879
0.0000		402,244	402,244
0.0000		3,773,073	3,773,073
		11,078	11,078
		21,126	21,126
		6,430	6,430
		5,156,182	5,156,182
		3,588,880	3,588,880
		0	0
0.6764	522,633	55,177	577,810
		949,574	949,574
		1,274,306	1,274,306
		973,433	973,433
		569,953	569,953
		416,217	416,217
		8,722,688	8,722,688
	75,035,373	81,676,676	156,712,049
		(11,026,826)	(11,026,826)
		(4,351,518)	(4,351,518)
	75,035,373	66,298,332	141,333,705
	\$323,256,524	\$1,186,408,486	\$1,509,665,010

FISCAL YEAR 1995 - 1996

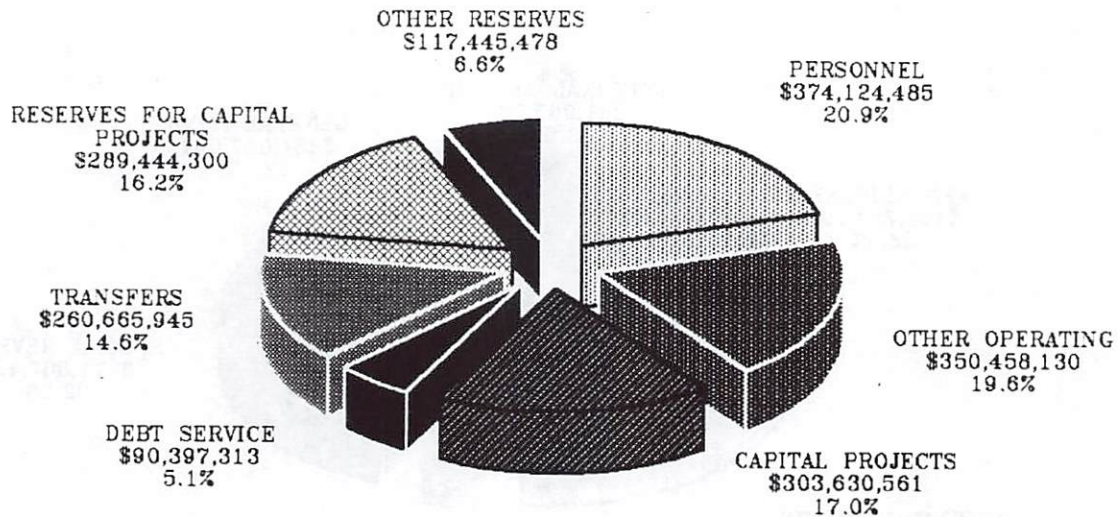
PALM BEACH COUNTY

APPROPRIATIONS

FISCAL YEAR 1995 - 1996



EXPENDITURES BY CATEGORY TOTAL ALL FUNDS \$1,786,166,212



The above graph reflects how funds for the total County budget are spent.

The operating portion of the budget, which includes Personnel costs (salaries and benefits) and Other Operating expenditures combined, is 40.5% of the total budget. Personnel costs represent 20.9% of the total budget and include budget for the Board of County Commissioners, Sheriff, and Clerk of the Court (Non-Fee Supported).

Capital Projects are the expenditures expected during the year for capital improvement projects approved by the Board of County Commissioners.

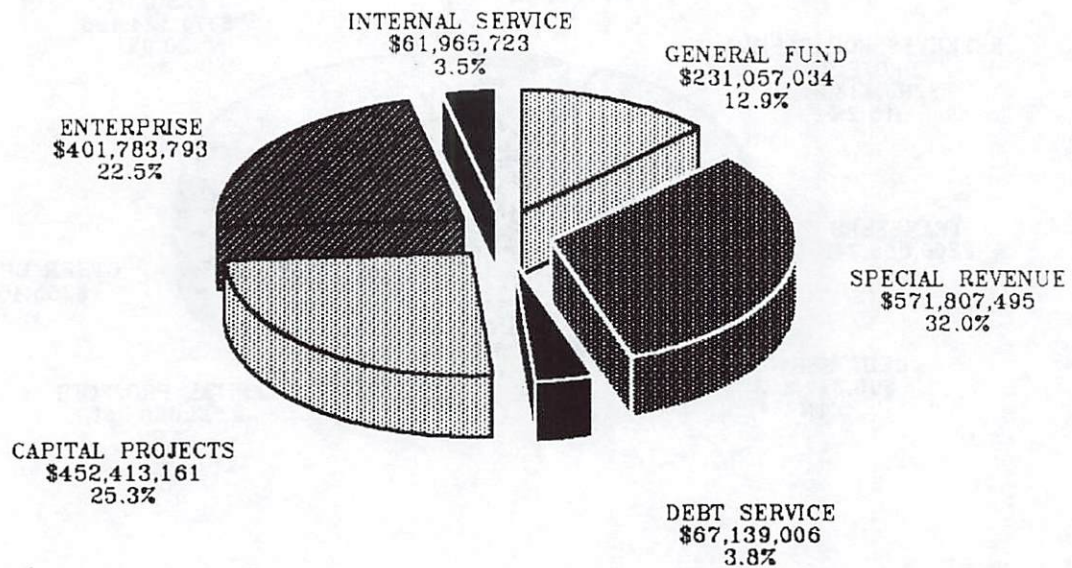
Debt Service expenditures include debt for all funds, but do not include reserves for debt (\$28,110,952) which are part of "other reserves".

Transfers represent funds transferred from one fund to another. A transfer out of a fund is reflected as an expenditure, while a transfer into a fund appears as a revenue.

Reserves for Capital Projects represent funds which will be allocated during the fiscal year for designated projects. It also includes funds that have been received but will not be spent within the fiscal year as is the case when bond proceeds are used to fund capital projects which take more than one year to complete. Although the bond revenues are received all at one time, it takes several years to spend the funds, in which case, the remaining funds are reserved.

Other Reserves are for cash carry forward, contingencies and debt service.

EXPENDITURES BY FUND GROUP
TOTAL ALL FUNDS \$1,786,166,212



The General Fund finances Countywide services and operations not required to be accounted for in another fund.

Special Revenue Funds account for expenditures from specific revenue sources other than trust or major capital projects that are legally restricted for specified purposes (Fire/Rescue, non-enterprise State and Federal Grants and Public Safety expenditures for Law Enforcement).

Debt Service Funds accumulate funds for the payment of principal and interest on non-enterprise bond issues.

Capital Projects Funds account for the acquisition and construction of non-enterprise capital facilities.

Enterprise Funds account for services that are financed and operated in a manner similar to private business enterprises (Airports, Water Utilities, Palm Tran, Southwinds Golf Course, and Okeeheelee Golf Course).

Internal Service Funds account for departments that provide services to other County operating departments on a cost reimbursement basis (Risk Management, Fleet Management, Graphics, and Information Systems Services).

**COMPARISON OF GROSS BUDGET, TAX EQUIVALENT FUNDING AND
POSITIONS BY DEPARTMENT**

FY 1994-95 Original Budget and FY 1995-96 Proposed Budget

DEPARTMENT	FISCAL YEAR		CHANGE	
	1994-95	1995-96	AMOUNT	%
<u>Airports</u>				
Gross	\$143,762,632	\$166,653,388	\$22,890,756	15.92
Ad Valorem Equivalent	0	0	0	0.00
Positions	139	132	(7)	(5.04)

Community Services

Gross	39,631,838	28,357,822	(11,274,016)	(28.45)
Ad Valorem Equivalent	22,422,253	10,007,927	(12,414,326)	(55.37)
Positions	646	373	(273)	(42.26)

FY 1994-95 includes \$11,844,000 and 279 positions for the County Home.

County Administration

Gross	1,245,225	1,185,439	(59,786)	(4.80)
Ad Valorem Equivalent	1,027,627	968,312	(59,315)	(5.77)
Positions	15	13	(2)	(13.33)

Two positions were transferred to Public Affairs during FY 95.

County Attorney

Gross	3,301,191	3,764,408	463,217	14.03
Ad Valorem Equivalent	1,361,210	2,009,506	648,296	47.63
Positions	49	56	7	14.29

Three positions were added during FY 95.

County Commission

Gross	1,708,966	1,848,471	139,505	8.16
Ad Valorem Equivalent	1,708,966	1,848,471	139,505	8.16
Positions	29	29	0	0.00

County Cooperative Extension Service

Gross	1,376,521	1,904,960	528,439	38.39
Ad Valorem Equivalent	1,347,269	1,877,792	530,523	39.38
Positions	30	33	3	10.00

FY 96 includes carryover funding for Agriculture Economic Development (\$400,000 and 2 positions).

**COMPARISON OF GROSS BUDGET, TAX EQUIVALENT FUNDING AND
POSITIONS BY DEPARTMENT**
FY 1994-95 Original Budget and FY 1995-96 Proposed Budget

DEPARTMENT	FISCAL YEAR		CHANGE	
	1994-95	1995-96	AMOUNT	%
<u>County Library</u>				
Gross	15,374,015	16,716,729	1,342,714	8.73
Ad Valorem Equivalent	12,836,257	14,736,108	1,899,851	14.80
Positions	289	302	13	4.50
<u>Employee Relations & Personnel</u>				
Gross	1,920,479	1,990,073	69,594	3.62
Ad Valorem Equivalent	1,920,479	1,990,073	69,594	3.62
Positions	36	35	(1)	(2.78)
<u>Engineering & Public Works</u>				
Gross	35,389,387	36,528,118	1,138,731	3.22
Ad Valorem Equivalent	30,561,860	31,903,587	1,341,727	4.39
Positions	440	435	(5)	(1.14)
Includes capital maintenance projects.				
<u>Environmental Resource Management</u>				
Gross	8,566,213	9,346,852	780,639	9.11
Ad Valorem Equivalent	3,298,608	3,672,209	373,601	11.33
Positions	92	97	5	5.43
Five positions were added during FY 95.				
<u>Facilities Development & Operations</u>				
Gross	32,983,040	35,563,906	2,580,866	7.82
Ad Valorem Equivalent	14,163,188	14,935,946	772,758	5.46
Positions	357	357	0	0.00
Includes General Services, other than Fixed Assets and Records Management which are included in OFMB.				
<u>Financial Mgmt. & Budget</u>				
Gross	2,877,873	2,938,397	60,524	2.10
Ad Valorem Equivalent	2,772,783	2,748,397	(24,386)	(0.88)
Positions	39	40	1	2.56

Fixed Assets and Records Management, formerly a part of General Services, are combined with Financial Mgmt. & Budget. One position was added to OFMB during FY 95.

**COMPARISON OF GROSS BUDGET, TAX EQUIVALENT FUNDING AND
POSITIONS BY DEPARTMENT**
FY 1994-95 Original Budget and FY 1995-96 Proposed Budget

DEPARTMENT	FISCAL YEAR		CHANGE	
	1994-95	1995-96	AMOUNT	%
<u>Fire/Rescue</u>				
Gross	72,792,610	79,009,574	6,216,964	8.54
Ad Valorem Equivalent	57,810,999	60,390,366	2,579,367	4.46
Positions	810	827	17	2.10
<u>Housing and Community Development</u>				
Gross	24,959,194	29,594,196	4,635,002	18.57
Ad Valorem Equivalent	960,917	0	(960,917)	(100.00)
Positions	31	35	4	12.90
Affordable Housing has been combined with HCD.				
<u>Information System Services</u>				
Gross	15,788,646	15,942,817	154,171	0.98
Ad Valorem Equivalent	0	0	0	0.00
Positions	151	151	0	0.00
<u>Internal Auditor</u>				
Gross	824,470	838,351	13,881	1.68
Ad Valorem Equivalent	504,333	513,197	8,864	1.76
Positions	12	12	0	0.00
<u>Judicial</u>				
Gross	12,641,615	12,146,635	(494,980)	(3.92)
Ad Valorem Equivalent	10,519,991	10,144,597	(375,394)	(3.57)
Positions	116	120	4	3.45
<u>Mass Transit</u>				
Gross	40,584,239	49,187,614	8,603,375	21.20
Ad Valorem Equivalent	5,034,976	5,100,208	65,232	1.30
<u>Metropolitan Planning Organization</u>				
Gross	2,763,326	2,896,766	133,440	4.83
Ad Valorem Equivalent	424,244	224,943	(199,301)	(46.98)
Positions	10	10	0	0.00

**COMPARISON OF GROSS BUDGET, TAX EQUIVALENT FUNDING AND
POSITIONS BY DEPARTMENT**
FY 1994-95 Original Budget and FY 1995-96 Proposed Budget

DEPARTMENT	FISCAL YEAR		CHANGE	
	1994-95	1995-96	AMOUNT	%
<u>Parks & Recreation</u>				
Gross	23,113,517	28,037,645	4,924,128	21.30
Ad Valorem Equivalent	19,537,590	22,145,598	2,608,008	13.35
Positions	434	424	(10)	(2.30)
<u>Planning, Zoning & Building</u>				
Gross	30,623,713	33,251,280	2,627,567	8.58
Ad Valorem Equivalent	7,926,874	9,929,928	2,003,054	25.27
Positions	318	329	11	3.46
<u>Public Affairs</u>				
Gross	3,393,766	4,065,881	672,115	19.80
Ad Valorem Equivalent	2,562,843	3,128,627	565,784	22.08
Positions	40	46	6	15.00
Two positions were transferred from Administration during FY 95.				
<u>Public Health Unit</u>				
Gross	1,353,310	1,448,821	95,511	7.06
Ad Valorem Equivalent	1,353,310	1,448,821	95,511	7.06
<u>Public Safety</u>				
Gross	16,251,515	18,881,782	2,630,267	16.18
Ad Valorem Equivalent	10,631,391	11,802,444	1,171,053	11.02
Positions	212	227	15	7.08
Seven positions added during FY 95.				
<u>Purchasing</u>				
Gross	2,230,662	2,289,949	59,287	2.66
Ad Valorem Equivalent	2,114,959	2,182,522	67,563	3.19
Positions	45	45	0	0.00
<u>Risk Management</u>				
Gross	25,710,833	30,218,258	4,507,425	17.53
Ad Valorem Equivalent	0	0	0	0.00
Positions	30	30	0	0.00

COMPARISON OF GROSS BUDGET, TAX EQUIVALENT FUNDING AND
POSITIONS BY DEPARTMENT

FY 1994-95 Original Budget and FY 1995-96 Proposed Budget

DEPARTMENT	FISCAL YEAR		CHANGE	
	1994-95	1995-96	AMOUNT	%
<u>Tourist Development</u>				
Gross	16,755,478	20,329,672	3,574,194	21.33
Ad Valorem Equivalent	0	0	0	0.00
Positions	6	7	1	16.67

<u>Water Utilities</u>				
Gross	202,808,469	181,980,424	(20,828,045)	(10.27)
Ad Valorem Equivalent	0	0	0	0.00
Positions	429	429	0	0.00

NON-DEPARTMENTAL:

<u>Criminal Justice Commission</u>				
Gross	269,240	311,885	42,645	15.84
Ad Valorem Equivalent	269,240	309,385	40,145	14.91
Positions	4	4	0	0.00

Weed & Seed has been segregated and reported as a separate program.

<u>Economic Development Coordination</u>				
Gross	7,830,000	7,086,610	(743,390)	(9.49)
Ad Valorem Equivalent	7,830,000	7,086,610	(743,390)	(9.49)
Positions	2	5	3	150.00

One position was transferred from PZ& B in FY 96 (\$71,290) and two positions were added during FY 95. The FY 96 budget includes \$3,500,000 carried forward from FY 95.

<u>Equal Opportunity</u>				
Gross	706,790	748,311	41,521	5.87
Ad Valorem Equivalent	576,721	595,680	18,959	3.29
Positions	11	11	0	0.00

<u>Minority/Women Business Enterprise</u>				
Gross	426,065	506,175	80,110	18.80
Ad Valorem Equivalent	401,565	496,175	94,610	23.56
Positions	7	7	0	0.00

**COMPARISON OF GROSS BUDGET, TAX EQUIVALENT FUNDING AND
POSITIONS BY DEPARTMENT**
FY 1994-95 Original Budget and FY 1995-96 Proposed Budget

DEPARTMENT	FISCAL YEAR		CHANGE	%
	1994-95	1995-96	AMOUNT	
<u>Legislative Delegation</u>				
Gross	105,011	110,971	5,960	5.68
Ad Valorem Equivalent	105,011	110,971	5,960	5.68
Positions	2	2	0	0.00
<u>Weed & Seed Program</u>				
Gross	82,630	180,348	97,718	118.26
Ad Valorem Equivalent	82,630	0	(82,630)	(100.00)
Positions	2	10	8	400.00
<u>Total BCC Departments/Agencies</u>				
Gross	\$790,152,479	\$825,862,528	\$35,710,049	4.52
Ad Valorem Equivalent	\$222,068,094	\$222,308,400	\$240,306	0.11
Positions	4,833	4,633	(200)	(4.14)

The overall reduction in positions is a result of the Health Care District assuming responsibility for the County Home, eliminating 279 positions from the BCC employee complement.

CONSTITUTIONAL OFFICERS:

<u>Clerk of the Court</u>				
Gross	24,708,545	26,163,093	1,454,548	5.89
Ad Valorem Equivalent	22,130,545	22,587,443	456,898	2.06
Positions	374	391	17	4.55

Does not include Clerk's "Fee" Budget.

**COMPARISON OF GROSS BUDGET, TAX EQUIVALENT FUNDING AND
POSITIONS BY DEPARTMENT**
FY 1994-95 Original Budget and FY 1995-96 Proposed Budget

DEPARTMENT	FISCAL YEAR		CHANGE	
	1994-95	1995-96	AMOUNT	%
<u>Property Appraiser</u>				
Gross	12,113,947	12,701,594	587,647	4.85
Ad Valorem Equivalent	11,706,947	12,201,594	494,647	4.23
Positions	232	233	1	0.43
<u>Public Defender</u>				
Gross	995,147	1,264,895	269,748	27.11
Ad Valorem Equivalent	995,147	1,264,895	269,748	27.11
<u>Sheriff</u>				
Gross	164,155,274	172,924,998	8,769,724	5.34
Ad Valorem Equivalent	148,349,639	156,764,938	8,415,299	5.67
Positions	2,511	2,559	48	1.91
Excludes Law Enforcement Trust Fund.				
<u>State Attorney</u>				
Gross	785,577	1,003,461	217,884	27.74
Ad Valorem Equivalent	785,577	1,003,461	217,884	27.74
<u>Supervisor of Elections</u>				
Gross	3,178,548	3,477,075	298,527	9.39
Ad Valorem Equivalent	3,153,548	3,397,075	243,527	7.72
Positions	32	32	0	0.00
<u>Tax Collector</u>				
Gross	14,443,608	14,642,000	198,392	1.37
Ad Valorem Equivalent	1,843,608	2,042,000	198,392	10.76
Positions	249	252	3	1.20
Represents budget estimate rather than actual request.				
TOTAL CONSTITUTIONAL OFFICERS				
Gross	\$220,380,646	\$232,177,116	\$11,796,470	5.35
Ad Valorem Equivalent	\$188,965,011	\$199,261,406	\$10,296,395	5.45
Positions	3,398	3,467	69	2.03
TOTAL BCC DEPARTMENTS/AGENCIES & CONSTITUTIONAL OFFICERS				
Gross	\$1,010,533,125	\$1,058,039,644	\$47,506,519	4.70
Ad Valorem Equivalent	\$411,033,105	\$421,569,806	\$10,536,701	2.56
Positions	8,231	8,100	(131)	(1.59)

COMPARISON OF BUDGETS FOR FY 1994-95 AND FY 1995-96

	FY 1994-95 BUDGET	FY 1995-96 BUDGET	INCREASE (DECREASE)	% CHANGE
<u>OPERATING BUDGET:</u>				
<u>Board Departments:</u>				
Airports	\$ 31,770,742	\$ 31,725,957	\$ (44,785)	-0.14%
Community Services	39,631,838	28,357,822	(11,274,016)	-28.45%
County Administration	1,245,225	1,185,439	(59,786)	-4.80%
County Attorney	3,301,191	3,764,408	463,217	14.03%
County Commission	1,708,966	1,841,475	132,509	7.75%
County Coop. Ext. Serv.	1,376,521	1,904,960	528,439	38.39%
County Library	15,374,015	16,672,584	1,298,569	8.45%
Employee Relations	1,920,479	1,984,428	63,949	3.33%
Engineering & Pub. Works	31,160,971	35,915,278	4,754,307	15.26%
Environmental Res. Mgmt.	8,566,213	9,327,068	760,855	8.88%
Equal Opportunity	706,790	748,311	41,521	5.87%
Facilities Development & Operations	33,090,412	33,427,965	337,553	1.02%
Financial Mgmt. & Budget	2,877,873	2,938,397	60,524	2.10%
Fire/Rescue	69,316,419	79,009,574	9,693,155	13.98%
Housing & Comm Dev	24,595,194	28,591,560	3,996,366	16.25%
Info. Systems Service (ISS)	15,788,646	15,942,817	154,171	0.98%
Internal Auditor	824,470	838,352	13,882	1.68%
Judicial	14,422,339	12,146,635	(2,275,704)	-15.78%
Mass Transportation	13,923,704	21,201,114	7,277,410	52.27%
Metro. Planning Org.	2,763,326	2,896,766	133,440	4.83%
Parks & Recreation	23,113,517	27,744,948	4,631,431	20.04%
Planning Zoning & Building	30,623,713	32,566,033	1,942,320	6.34%
Public Affairs	3,393,766	4,028,840	635,074	18.71%
Public Health Unit	1,353,310	1,448,821	95,511	7.06%
Public Safety	16,251,515	18,768,369	2,516,854	15.49%
Purchasing	2,230,662	2,289,949	59,287	2.66%
Risk Management	25,710,833	30,218,258	4,507,425	17.53%
Tourist Development	16,755,478	20,248,787	3,493,309	20.85%
Water Utilities	38,706,934	38,559,174	(147,760)	-0.38%
Non-Dept. Agencies:				
Criminal Justice Comm.	269,240	311,885	42,645	15.84%
Legislative Delegation	105,011	110,971	5,960	5.68%
Sub-Total	\$ 472,879,313	\$ 506,716,945	\$ 33,837,632	7.16%
<u>Constitutional Officers:</u>				
Clerk of Courts	24,708,545	26,163,093	1,454,548	5.89%
Property Appraiser	12,113,947	12,701,594	587,647	4.85%
Sheriff	164,155,274	172,924,998	8,769,724	5.34%
Supervisor of Elections	3,178,548	3,477,075	298,527	9.39%
Tax Collector	14,443,608	14,642,000	198,392	1.37%
Sub-Total	\$ 218,599,922	\$ 229,908,760	\$ 11,308,838	5.17%

COMPARISON OF BUDGETS FOR FY 1994-95 AND FY 1995-96

	FY 1994-95 BUDGET	FY 1995-96 BUDGET	INCREASE (DECREASE)	% CHANGE
Other Operating:				
Boards & Agencies	\$ 12,446,057	\$ 32,418,621	\$ 19,972,564	160.47%
Debt Service:				
General Government	66,105,469	67,139,006	1,033,537	1.56%
Airports	36,012,825	36,851,125	838,300	2.33%
Water Utilities	13,568,363	14,038,803	470,440	3.47%
Reserves - General Gov.	34,406,040	44,008,889	9,602,849	27.91%
Reserves - Mass Trans.	3,366,060	7,374,031	4,007,971	119.07%
Sub-Total	\$ 165,904,814	\$ 201,830,475	\$ 35,925,661	21.65%
Total-Operating Budget	\$ 857,384,049	\$ 938,456,180	\$ 81,072,131	9.46%
CAPITAL BUDGET:				
New Funding:				
Airports	\$ 23,733,000	\$ 26,998,000	\$ 3,265,000	13.76%
Criminal Justice	11,566,000	15,759,000	4,193,000	36.25%
Fire/Rescue	2,595,000	2,133,000	(462,000)	-17.80%
General Government	11,171,000	38,035,000	26,864,000	240.48%
ESL Land & Beaches	5,054,000	5,603,000	549,000	10.86%
Library	1,042,000	1,176,000	134,000	12.86%
Mass Transportation	20,161,000	21,204,000	1,043,000	5.17%
Parks & Recreation	5,372,000	10,085,000	4,713,000	87.73%
Roads	39,024,000	45,514,000	6,490,000	16.63%
Streets and Drainage	3,880,000	1,468,000	(2,412,000)	-62.16%
Water Utilities	34,673,000	20,645,000	(14,028,000)	-40.46%
Sub-Total	\$ 158,271,000	\$ 188,620,000	\$ 30,349,000	19.18%
Carryover Funding:				
Airports	\$ 25,491,574	\$ 34,847,922	\$ 9,356,348	36.70%
Criminal Justice	47,713,000	36,720,659	(10,992,341)	-23.04%
Fire/Rescue	6,641,000	6,618,492	(22,508)	-0.34%
General Government	70,309,000	46,727,953	(23,581,047)	-33.54%
ESL Land & Beaches	7,080,000	61,079,086	53,999,086	762.70%
Library	8,149,000	3,666,281	(4,482,719)	-55.01%
Mass Transportation	6,317,000	6,717,500	400,500	6.34%
Parks & Recreation	39,006,597	31,231,703	(7,774,894)	-19.93%
Roads	127,535,000	120,293,599	(7,241,401)	-5.68%
Streets and Drainage	5,967,000	11,438,171	5,471,171	91.69%
Water Utilities	42,629,000	45,113,495	2,484,495	5.83%
	\$ 386,838,171	\$ 404,454,861	\$ 17,616,690	4.55%
Total-Capital Budget	\$ 545,109,171	\$ 593,074,861	\$ 47,965,690	8.80%
Interfund Transfers:				
General Government	\$ 162,817,983	\$ 154,628,648	\$ (8,189,335)	-5.03%
Airports	26,754,491	36,230,384	9,475,893	35.42%
Water Utilities	73,230,537	63,776,139	(9,454,398)	-12.91%
TOTAL	\$ 1,665,296,231	\$ 1,786,166,212	\$ 120,869,981	7.26%

APPROPRIATIONS SUMMARY **FISCAL YEARS 1992-1996**

CHARACTER	ACTUAL 1992	ACTUAL 1993	ACTUAL 1994	ESTIMATED 1995	BUDGET 1996
Personal Services	\$328,647,193	\$355,294,058	\$369,823,860	\$214,713,771	\$225,652,571 (4)
Operating Expenses	285,053,614	302,749,349	305,955,653	208,706,178	239,791,438
Capital Outlay (1)	150,111,954	142,867,888	111,129,064	163,827,523	321,188,141 (5)
Debt Service (2)	113,179,850	150,071,705	102,461,478	85,713,629	92,473,140
Grants & Aids	19,268,574	15,975,940	26,602,610	38,491,423	57,910,387 (6)
Non-Operating (3)	312,022,063	592,034,223	461,455,821	428,457,490	849,150,535 (7)
TOTAL GROSS BUDGET	<u>\$1,208,283,248</u>	<u>\$1,558,993,163</u>	<u>\$1,377,428,486</u>	<u>\$1,139,910,014</u>	<u>\$1,786,166,212</u>

(1) Capital Outlay includes capital projects as well as operating capital expenses.

(2) Debt Service includes lease purchases.

(3) Non-Operating includes transfers to Constitutional Officers for their operating, capital and debt service costs.

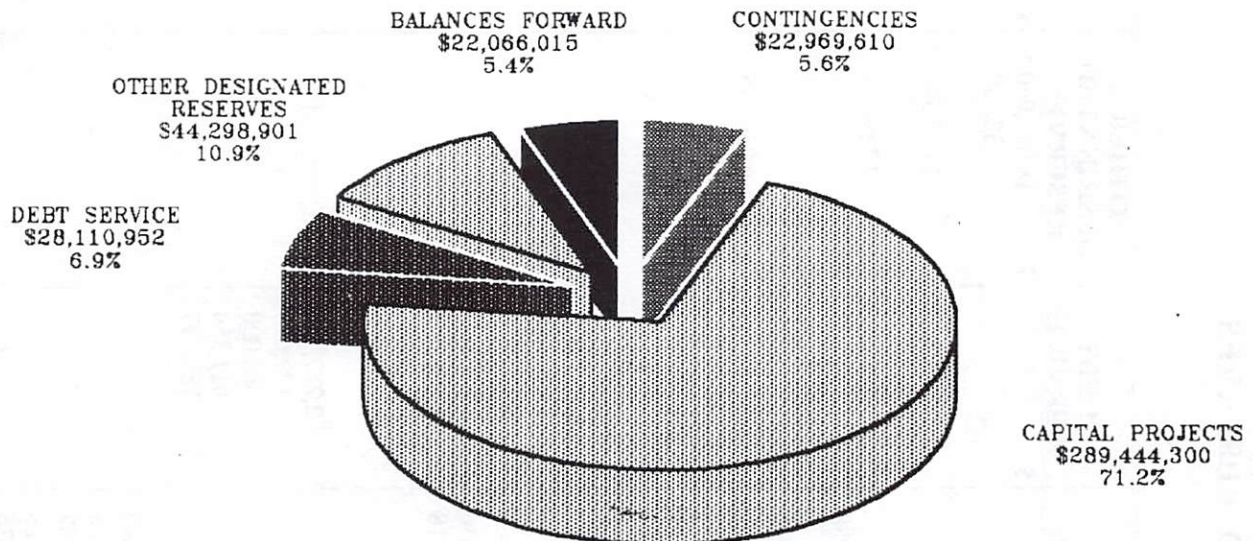
(4) The decrease in Budget 1996, compared to Actual 1994, is primarily due to year-end adjustments reclassifying transfers to Constitutional Officers which were previously budgeted as non-operating.

(5) The increase in Budget 1996, compared to Estimated 1995, is primarily due to carry forward of unexpended capital projects.

(6) The increase in Budget 1996, compared to Estimated 1995 is primarily due to the transfer of indigent health care functions to the Health Care District along with a contribution to the District. These costs were previously recorded as personal services, operating, and capital outlay.

(7) The increase in Budget 1996, compared to Actual 1994, is primarily due to unexpended reserves re-budgeted in 1996.

BUDGETED RESERVES BY TYPE
TOTAL \$406,889,778



Contingencies

Contingency Reserves represent amounts set aside to meet unanticipated needs that will arise during the normal course of County business.

Capital Projects

Capital Project Reserves represent amounts set aside for capital improvement projects.

Debt Service

Debt Service Reserves represent funds set aside for future debt service payments in accordance with bond requirements.

Other Designated Reserves

Other Designated Reserves provide funds for a variety of specific potential needs such as economic development, tourist development, pollution recovery or other program costs.

Reserves for Balances Forward

Reserves for Balances Forward represent funds to be carried forward to the subsequent fiscal year to pay operating expenses until property taxes are received.

Use of any of the above budgeted reserves requires approval of the Board of County Commissioners.

PALM BEACH COUNTY

BUDGETED RESERVES

C-46

FUND	CONTINGENCY RESERVES	CAPITAL PROJECTS	DEBT SERVICE	OTHER DESIGNATED RESERVES	BALANCES FORWARD	TOTAL
General	\$ 6,085,750	\$	\$	\$ 18,099,060 *	\$ 8,000,000	\$ 32,184,810
Handicap Awareness				32,159		32,159
Law Library	76,396				178,258	254,654
Fine & Forfeiture	337,843			1,060,548 **	10,000,000	11,398,391
County Transportation Trust	325,000					325,000
Mass Transportation Trust				7,329,031		7,329,031
Law Enforcement Trust Fund		506,288				506,288
County Library	75,000				50,000	125,000
MSTD- Building	350,000	7,274,289				7,624,289
Tourist Development				6,065,075		6,065,075
Bond Waiver Program		139,217				139,217
Vessel Reg. Fee Ord #88-40		699,939				699,939
School Impact Fees				6,839,700		6,839,700
E-911 Program	188,159					188,159
Drug Abuse Trust	5,369					5,369
Affordable Housing	385,210					385,210
Headstart	200,000					200,000
Public Safety Grants	11,008					11,008
Housing & Cmty Development	1,957,553	1,002,636				2,960,189
Intgovt'l Radio Comm. Program		1,270,918				1,270,918
Fire/Rescue MSTU	1,530,070				3,829,757	5,359,827
Aviation Battalion	35,000					35,000
Glades Fire MSTU	5,000				8,000	13,000
Professional Sport Facility D/S			2,277,730			2,277,730
2.5M Imprv Rev'67/DS Reserve			172,096			172,096
1M Glades Hth Rev'84/DSR			85,000			85,000
30.73M Beach Acq. Ref. '93 DSR			3,011,354			3,011,354
Judical Center Garage D/S			780,997			780,997
Capital Outlay	194,890					194,890
233.6M Criminal Justice Facility		785,669				785,669
MSTU Districts A-E		3,713,166				3,713,166
Unincorporated Improvement		1,153,887				1,153,887
26.08M Crim. Just. Fac. 94 CTF		1,077,728				1,077,728
50M ESL Acquisition		52,076,636				52,076,636

FISCAL YEAR 1995 - 1996

PALM BEACH COUNTY

BUDGETED RESERVES (Continued)

FUND	CONTINGENCY RESERVES	CAPITAL PROJECTS	DEBT SERVICE	OTHER DESIGNATED RESERVES	BALANCES FORWARD	TOTAL
Professional Sports Facility		25,000,000				25,000,000
9.375M Non Ad Valorem	280,115					280,115
6.6M PBSO Lt. Indust. Facility		0				0
Constitutional Gas Tax	33,884	400,000				433,884
10.47M Airport Center Acq.		223,037				223,037
32.7M Improvement Cnstr. Trust		167,830				167,830
20.325M Judicial Garage		20,348,708				20,348,708
Transportation Improvement	1,290,961	76,038,540				77,329,501
Road Impact Fees Areas A-R		43,080,022				43,080,022
30M Park Bond		426,766				426,766
Beach Improvement		3,926,602				3,926,602
Law Enforcement/Impact Fees		2,150,915				2,150,915
Fire/Rescue Improvement	75,859	394,539				470,398
Fire/Rescue Impact Fees		1,496,213				1,496,213
Park Improvement	98,235	1,855,057				1,953,292
Park Impact Fees		11,248,661				11,248,661
Public Building Impr. Fund	36,009					36,009
Public Building Impact Fees		3,677,204				3,677,204
Library Improvement	8,962					8,962
Library Expansion Program		700,242				700,242
Library Impact Fees		1,029,775				1,029,775
Water Utilities	2,219,886	6,728,109	1,672,000	1,000,000		11,619,995
Airports	5,285,785	20,274,427	20,111,775	2,641,533		48,313,520
Southwinds Golf Course	50,000	112,881				162,881
Okeeheelee Golf Course	100,000	464,399				564,399
Fleet Management				1,189,795		1,189,795
Health Insurance	1,224,959					1,224,959
Casualty Self Insurance	250,000					250,000
Risk Mgmt./Workers Comp.	95,567					95,567
Information Systems Services	100,000					100,000
Graphics	57,140			42,000		99,140
TOTAL	\$ 22,969,610	\$ 289,444,300	\$ 28,110,952	\$ 44,298,901	\$ 22,066,015	\$ 406,889,778

* Includes Reserve for Economic Development \$6,822,157, Towing Business Reserve \$9,784, Pollution Recovery Reserves \$367,119, Reserve for Insurance Claims \$100,000, Reserve for Contingency Disaster \$200,000, Reserve for Tax Stabilization \$10,000,000, and Reserve for Beach Renourishment \$600,000.

** Reserve for Sheriff - \$1,060,548.

FISCAL YEAR 1995 - 1996



STAFFING



FY 1995-96 POSITION SUMMARY BY DEPARTMENT

DEPARTMENT	ADOPTED 1994-95	ESTIMATED 1994-95	ADDITIONS	DELETIONS	TRANSFERS	BUDGET 1995-96
Board of County Commissioners						
Airports	139	131	1			132
Community Services	646	652		(279)		373
County Administration	15	13				13
County Attorney	49	52	4			56
County Commission	29	29				29
County Cooperative Extension Service	30	32	1			33
County Library	289	289	13			302
Employee Relations & Personnel	36	35				35
Engineering & Public Works	440	432	3			435
Environmental Resources Management	92	97				97
Facilities Development & Operations	357	344	13			357
Financial Management & Budget	39	40				40
Fire/Rescue	810	811	16			827
Housing & Community Development	31	35				35
Information Systems Services	151	151				151
Internal Auditor	12	12				12
Judicial	116	120				120
Metropolitan Planning Organization	10	10				10
Parks & Recreation	434	418	10	(4)		424
Planning, Zoning & Building	318	322	8		(1)	329
Public Affairs	40	42	4			46
Public Safety	212	219	8			227
Purchasing	45	45				45
Risk Management	30	30				30
Tourist Development	6	7				7
Water Utilities	429	429				429
Non-Departmental:						
Criminal Justice Commission	4	4				4
Economic Development	2	4			1	5
Equal Opportunity	11	11				11
Legislative Delegation	2	2				2
Minority/Women Business Enterprise	7	7				7
Weed & Seed Program	2	10				10
TOTAL BCC	4,833	4,835	81	(283)	0	4,633
Constitutional Officers:						
Clerk of the Court	374	375	16			391
Property Appraiser	232	232	1			233
Sheriff	2,511	2,518	41			2,559
Supervisor of Elections	32	32				32
Tax Collector	249	249	3			252
TOTAL CONSTITUTIONAL OFFICERS	3,398	3,406	61	0	0	3,467
GRAND TOTAL	8,231	8,241	142	(283)	0	8,100

POSITION HISTORY BY DEPARTMENT

	1991-92	1992-93	1993-94	1994-95	1995-96
<u>Board of County Commissioners</u>					
Airports	159	146	142	139	132
Community Services	686	708	651	646	373
County Administration	21	18	15	15	13
County Attorney	48	48	49	49	56
County Commission	30	30	32	29	29
County Cooperative Extension Service	32	31	29	30	33
County Library	258	259	269	289	302
Employee Relations & Personnel	45	40	36	36	35
Engineering & Public Works	470	448	439	440	435
Environmental Resources Management	88	88	87	92	97
Facilities Development & Operations	53	46	41	357	357
Financial Management & Budget	58	34	32	39	40
Fire/Rescue	763	817	809	810	827
General Services	422	322	320	-	-
Housing & Community Development	-	-	28	31	35
Information Systems Services	-	166	151	151	151
Internal Auditor	10	10	12	12	12
Judicial	77	89	109	116	120
Metropolitan Planning Organization	8	8	8	10	10
Parks & Recreation	400	404	395	434	424
Planning, Zoning & Building	291	288	281	318	329
Public Affairs	38	38	39	40	46
Public Safety	255	238	206	212	227
Purchasing	47	45	45	45	45
Risk Management	31	30	29	30	30
Tourist Development	6	5	5	6	7
Water Utilities	409	423	422	429	429
<u>Non-Departmental:</u>					
Affordable Housing	-	2	3	-	-
Criminal Justice Commission	4	4	4	4	4
Economic Development	-	-	1	2	5
Equal Opportunity	18	18	16	11	11
Legislative Delegation	2	2	2	2	2
Minority/Women Business Enterprise	-	-	-	7	7
Weed & Seed Program	-	-	-	2	10
TOTAL BCC	4,729	4,805	4,707	4,833	4,633
<u>Constitutional Officers:</u>					
Clerk of the Court	388	373	373	374	391
Property Appraiser	222	228	228	232	233
Sheriff	2,308	2,441	2,460	2,511	2,559
Supervisor of Elections	29	30	30	32	32
Tax Collector	242	242	244	249	252
TOTAL CONSTITUTIONAL OFFICERS	3,189	3,314	3,335	3,398	3,467
GRAND TOTAL	7,918	8,119	8,042	8,231	8,100

SECTION D
CAPITAL BUDGET



CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program:

What is it and why do we have one?

County government provides needed and desired urban services to the public. In order to provide these services, the County must furnish and maintain capital facilities and equipment, such as airports, roads and parks. The capital improvement program is a proposed schedule for the expenditure of funds to acquire or construct these needed improvements over the next six-year period. It represents a comprehensive and direct statement of the physical development policies of the County. The program has great significance in that it touches the life of each County resident and visitor through the provision of health, safety, transportation, recreation, and other services upon which we all depend.

Purpose and Benefits of Capital Programming

Capital Programming:

1. Provides a means for coordinating and consolidating various departmental requests, thereby preventing duplication of projects and equipment.
2. Establishes a system of examining and prioritizing the needs of the County assuring that the most essential improvements are provided first.
3. Provides an important implementation device for growth management.
4. Allows sufficient time for investigation of project financing and implementation measures, and proper technical design.
5. Coordinates physical with financial planning, allowing maximum benefit from available public funds.
6. Helps provide an equitable distribution of public improvements throughout the County.

Development of the Capital Improvement Program

Only projects that meet the definition of a capital improvement are included in the Capital Improvement Program. Capital improvements are defined as physical assets, constructed or purchased, that have a minimum cost of \$25,000 and have an expected useful life in excess of one year.

Examples of typical capital improvements include:

- a. Road construction and improvements.
- b. New and expanded physical facilities for the community.
- c. Large scale rehabilitation or replacement of existing facilities.
- d. Purchase of equipment items that have a relatively long period of usefulness.
- e. The cost of engineering or architectural studies and services relative to the improvement.
- f. The acquisition of land for a community facility such as a park, highway, library, airport, etc.

Each year, the program is prepared from project requests submitted on special forms by the various departments and agencies of the County. The forms require a project description, justification, cost estimates, statement of impact on the County's annual operating budget, and an implementation schedule. Concurrently, with the preparation of the project requests, information concerning the financial resources available to the County is prepared by the Office of Financial Management and Budget.

After compilation of the requests, projects are reviewed and ranked by the Capital Projects Review Committee, composed of staff members from County Administration, the County's Engineering Department and the Office of Financial Management and Budget. This Committee's ranking, along with available funding, forms the basis of the program recommended.

The program recommended by the County Administrator is used by the Board of County Commissioners to develop the annual budget which becomes effective October 1st of each year. The first year of the Six-Year Capital Improvement Program (CIP) is formally adopted by the Board as the Capital Budget with the following five years showing projected, but unfunded, requirements. The CIP is an important tool for implementing the County's Comprehensive Plan. The Board of County Commissioners use the CIP to analyze the County's fiscal capability to finance and construct capital improvements.

Responsibilities in Program Preparation and Implementation

The Capital Improvement Program, by virtue of its comprehensive character, necessarily involves the full realm of County operations. The County Administrator, Departments, Boards and the County Commission must coordinate their actions to accomplish a successful program for improving the community.

Operating Departments: The key role in the initial stages of capital programming falls upon the operating departments and department heads. By virtue of their technical knowledge and experience in the individual fields, it becomes their responsibility to initiate project requests and develop a program that states the need of each project as well as its relative importance in the department's program.

Office of Financial Management and Budget: The Office of Financial Management and Budget (OFMB) provides information concerning the County's past, present, and future financial resources. OFMB prepares and distributes the package used by departments and agencies submitting requests. As the program develops, OFMB assists in the review and evaluation of project submissions and guides the administration of the program through its function of budget control and formulating changes in basic fiscal policies. OFMB coordinates the review by the Capital Project Review Committee and its ranking of projects. OFMB prepares the Six Year Capital Improvement Program for submission to and adoption by the Board of County Commissioners.

Engineering and Facilities Development & Operations Departments: In providing staff assistance these Departments have the following responsibilities in the capital programming process:

1. Provides assistance, if needed, in preparation of requests.
2. Receives and reviews the cost projections in the requests.
3. Provides information and assistance to the Office of Financial Management and Budget in the analysis of the County's financial requirements.
4. Provides assistance to the County Administrator, County Commission and staff in preparing the Commission adopted program.

The Capital Projects Review Committee: The Capital Projects Review Committee has the following responsibilities in the capital programming process.

1. Consultation with various submitting departments concerning their individual submissions.
2. Thorough examination of the entire program with the objectives of establishing the urgency and benefit of the projects and the proper sequence of programming the projects in relation to the current and projected financial resources.
3. Establishment of priorities and recommendation of a program with suggested or possible means of financing indicated.

4. Submission of a recommended program for Commission action. The deliberations of the Capital Projects Review Committee must be predicated on the objective of best providing for the health, safety, welfare and convenience of the public. While it is in a position to have a thorough awareness of community needs, it is often very aware of the limited financial resources available to satisfy those needs.

Thus, in capital programming, the recommended program must be a statement of relative community needs conditioned by the availability of the resources to finance them.

County Commission: While departments, boards and committees play a very significant role in the capital improvement programming process, the ultimate success of the program rests with the County Commission. They alone, as elected officials, can authorize the expenditure of public funds, in this case by adopting the first year of the capital improvement program as that fiscal year's capital budget. Therefore, the final priorities placed on community needs and the subsequent satisfaction of those needs are a matter of legislative decision and control.

Project Priorities

Establishing priorities for the various projects is essential to properly plan and recommend alternatives for financing current as well as future projects. In setting priorities, each department should assume that certain projects will not be recommended to the Board because of limited funding resources.

The following mechanism for categorizing County Capital Projects has been developed in order to determine priorities for the allocation of available funds to projects:

1. **Basic or Core Services** - These are services that are best performed at the local level and are most closely linked to protecting the health and safety of citizens. Legally mandated services or commitments are also included in this category.
2. **Maintenance of Effort Services** - These are services which the County has traditionally provided or which reflect a major capital investment requiring an expenditure of funds to maintain.
3. **Quality of Life** - These are activities which are provided for more specialized groups and enhance the desirability of Palm Beach County as a place to live.

Within each category, projects are ranked as:

1. Essential
2. Necessary
3. Desirable

The following matrix demonstrates the resulting order priority that a department would rate its proposed capital projects.

BASIC SERVICES	MAINTENANCE OF EFFORT	QUALITY OF LIFE
Essential (1)	Essential (2)	Essential (3)
Necessary (4)	Necessary (5)	Necessary (6)
Desirable (7)	Desirable (8)	Desirable (9)

Basic service essential projects are considered highest priority and Quality of Life desirable projects last priority.

Other Considerations

- ✓ Impact on County revenues and annual operating budget
- ✓ Degree of urgency
- ✓ Whether or not the project duplicates another public or private facility
- ✓ Other factors not directly addressed above
- ✓ Whether or not the project is required by legislative mandate

Relationships Between the Operating and Capital Budgets

There are many features that distinguish Palm Beach County's operating budget from the capital budget. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all County services, but does not result in major physical assets for the County. Year to year, changes in the operating budget are expected to be fairly stable, and represent incremental changes in the cost of doing business, in the size of the County and in the types and levels of services provided. Resources for the operating budget are generally provided by taxes, user fees, and inter-governmental payments that generally recur from year to year.

The capital budget, on the other hand, includes one-time costs for projects that may last several years. The projects result in major physical assets in the County. Resources for the capital budget are generally provided by bond proceeds, impact fees, grants, and taxes.

In spite of these differences, the operating and capital budgets are closely linked. The most obvious connection is the fact that the operating budget assumes the cost of maintaining and operating new facilities that are built under the capital budget.

Operational needs drive the capital budget. For example, major expansion requirements in the 1995-96 capital budget are Sheriff Facilities, parks, mass transportation and libraries, which were necessitated by continued population growth and the County's role in providing these basic services to the citizens.

Some capital improvements will actually decrease maintenance costs, such as replacement of fire trucks and water lines or reconstruction of roads. Long term operations and maintenance costs resulting from the six year capital improvement program are addressed in the CIP document, published separately.

IMPACT OF CAPITAL PROJECTS ON THE OPERATING BUDGET

The operating budget will increase by \$1,360,243 and 29 positions in FY 1995-96 due to the impact of capital projects. The additions are in the following Departments:

County Library

In 1986 the voters of Palm Beach County approved a referendum for a two year levy of one-half mill to finance expansion of the library system. One of the projects funded by the additional millage, a new branch in Tequesta, will open during the first quarter of the fiscal year. The 4,000 square foot facility will be replacing a 1,690 square foot branch, necessitating the addition of one position and increasing the operating budget by a total of \$78,400. The Library System is mainly funded by ad valorem taxes levied in the unincorporated part of the County and the 23 municipalities that have chosen to be part of the County System.

Facilities Development & Operations

The Department's budget will increase by \$567,825 and ten positions in FY 1995-96 due to capital projects. All of the positions are being added to maintain new facilities and various expansions that have been completed during the past two fiscal years. Facilities that have been added in the South Region include four branch libraries, the South County Civic Center, two Health Clinics, the new Morikami Museum and a larger Central Library. The opening of the new courthouse in FY 1995 demonstrated that the number of positions added to maintain it was inadequate to provide the desired level of service. As a result, an additional four positions were approved for FY 1996. Expanded facilities in the North Region include new branch libraries and new buildings for Planning, Zoning & Building and Sabal Palm. Although the cost increase in FY 1996 is in excess of \$567,000, the annual cost will only be approximately \$438,000 after required machinery and equipment is purchased.

Fire/Rescue

A new fire station is scheduled to open in FY 1995-96 necessitating the addition of twelve positions at a cost of \$335,770. The annual cost of \$447,693 will be primarily funded by ad valorem taxes levied in the unincorporated part of the County and the seven municipalities that have chosen to be part of the County's taxing district.

Parks and Recreation

Parks & Recreation's operating budget increased by \$381,848 and six positions in FY 1995-96 due to capital projects. Two positions and \$194,955 are due to additional developed acreage at South County Regional Park. One position will maintain the developed area and the other will provide programming services for the athletic facilities. The Skilled Trades Section has added a Utility Plant Mechanic to maintain in excess of 30 lift stations located throughout the parks system and an electrician to service recently developed areas at five new parks. The additional cost is \$121,116. The maintenance of citrus groves at Reese Groves/Riverbend required the addition of \$42,023 and one position to the budget. The final position and \$23,754 were added to maintain the additional athletic fields and trees that have been added during the past year. The annualized cost of the additions is \$308,220.

ESTIMATED OPERATING IMPACT OF CAPITAL PROJECTS
FY 1995-96 THROUGH FY 2000-01
(IN THOUSANDS)

	<u>FY 95-96</u>	<u>FY 96-97</u>	<u>FY 97-98</u>	<u>FY 98-99</u>	<u>FY 99-00</u>	<u>FY 00-01</u>
<u>COUNTY COOP EXTENSION SERVICE</u>						
Mounts Botanical Garden-Phase I			39	41	42	44
Total			39	41	42	44
<u>COUNTY LIBRARY</u>						
Tequesta Branch	75	79	83	87	91	96
Wellington Branch		271	442	464	487	511
Total	75	350	525	551	578	607
<u>ENVIR. RESOURCES MGMT.</u>						
Lake Worth Sand Transfer Plant		170	178	187	196	206
Total		170	178	187	196	206
<u>FACILITIES DEVEL. & OPER.</u>						
Add'l South County Facilities	131	117	123	129	135	142
Add'l North County Facilities	179	161	169	178	186	196
Courthouse	257	160	168	176	185	194
North County Fueling Station		3	3	3	3	4
Belle Glade Fueling Station		1	2	2	2	2
System 75 PBX Upgrade		6	6	7	7	7
Interactive Voice Response		6	6	7	7	7
Tel. System - N. County Substation		28	29	31	32	34
Tel. System - Sabal Palm		4	4	4	5	5
Fire Alarm - Gov't Center		3	3	3	3	4
Tel. System - Belle Glade Complex		1	1	1	1	1
Tel. System - Building 503		16	16	17	18	18
Various Telephone Upgrades		7	7	8	8	8
800 MH2 Trunked Radios		376	505	687	721	757
800 MH2 Towers		30	32	35	37	37
Total	567	919	1,074	1,288	1,350	1,416
<u>FIRE/RESCUE</u>						
Station #27	336	448	470	494	519	545
Station #46			875	1,166	1,213	1,274
Station #36					934	981
Total	336	448	1,345	1,660	2,666	2,800
<u>MASS TRANSPORTATION</u>						
Satellite Maintenance Facility		887	931	978	1,027	1,078
Transit Hub Center		259	269	280	291	306
Intermodal Transfer Facility			259	272	286	300
Total		1,146	1,459	1,530	1,604	1,684

ESTIMATED OPERATING IMPACT OF CAPITAL PROJECTS
FY 1995-96 THROUGH FY 2000-01
(IN THOUSANDS)

	<u>FY 95-96</u>	<u>FY 96-97</u>	<u>FY 97-98</u>	<u>FY 98-99</u>	<u>FY 99-00</u>	<u>FY 00-01</u>
<u>PARKS & RECREATION</u>						
South County Regional Park	195	190	199	210	221	231
Various Facilities	121	66	69	73	76	80
Reese Groves Orchard	42	32	34	35	37	39
Additional Developed Acreage	24	25	26	27	28	29
Peanut Island - Phase I		50	150	158	165	174
Ocean Cay Park		150	158	165	174	182
District Park A - Phase I		150	175	184	193	203
Morikami Park Improvements		33	65	68	72	75
Jupiter Farms Park - Phase II		12	13	13	14	14
Morikami Park - Phase I		60	63	66	69	73
J. Prince Campground - Lift Sta.		30	32	33	35	36
Milani Parcel		153	161	169	177	186
John Prince Park Improvements		70	74	77	82	87
Glades Pioneer Park		41	42	45	47	50
Okeeheelee Roadside Park		36	37	40	41	43
Okeeheelee Tennis Center		25	28	29	30	31
Lake Ida Picnic Area		9	9	10	10	11
Carlin Park Special Events Area		4	12	12	13	13
Cholee Park		65	145	225	236	248
North County Pier			254	266	280	294
Public Shooting Range - Phase I			200	210	221	232
S. County Regional Rec. & Aquatics Ctr.			75	255	268	281
Coral Cove Park			180	189	199	210
District Park B			72	204	215	226
Carlin Park Improvements				99	105	111
Total	382	1,201	2,273	2,862	3,008	3,159
<u>PUBLIC SAFETY</u>						
Sabal Palm		274	287	298	317	333
Medical Examiner's Office Expansion		15	16	17	17	18
Emergency Management Disaster System		250	260	270	280	290
Emergency Operations Center		100	104	106	110	114
Animal Care Pahokee Branch Expansion		17	20	23	28	33
Total		656	687	714	752	788
<u>WATER UTILITIES</u>						
Water Treatment Plant #3		59	62	65	68	72
Water Treatment Plant #9			29	30	32	34
Total		59	91	95	100	106
GRAND TOTAL	<u>1,360</u>	<u>4,949</u>	<u>7,671</u>	<u>8,928</u>	<u>10,296</u>	<u>10,810</u>

1995-96 Capital Improvement Budget Summary

The 1995-96 capital improvement budget has appropriations totaling \$593.1 million. The capital improvement program is financed primarily through bonds, impact fees, balance brought forward and taxes. A detailed capital project listing is contained in the capital improvement program document, published separately. Some of the highlights of the capital improvement program include:

Airports - Capital projects budgeted by Airports include taxiway improvements, perimeter roads expansion, new signage and construction of new hangers. These projects total \$61.8 million.

County Buildings/Criminal Justice/Lands & Beaches - These projects include amounts budgeted for general government buildings including land acquisition, design and construction. The FY 1995-96 budget is \$203.9 million and includes completion of the new judicial center complex, other detention projects, courthouse parking garage, a new professional sport facility, emergency operations center complex, environmentally sensitive land purchases, beach renourishment and other general government capital projects.

Fire/Rescue - These projects total \$8.7 million and include various land purchases, fire equipment, radios and a new fire station.

Libraries - The projects primarily consist of the Library Expansion Program which was approved by the voters of the County in 1986. The program was funded by a one-half mill ad valorem tax levy for two years. Library projects total \$4.8 million.

Mass Transit - These projects total \$27.9 million and are for new and replacement buses, a Transit Hub Center, a new administration and maintenance facility and passenger shelters.

Parks - These projects include various parks financed by the \$30 million Park Development Bonds as well as improvements to Morikami Park and the construction of a southwest county pool. Parks projects are budgeted for \$41.3 million in FY 1995-96.

Roads - These projects total \$165.8 million and consist of right-of-way acquisition and design and construction of various County roads. The majority of the projects are those identified in the County's Five Year Road Program as adopted by the Board of County Commissioners.

Street & Drainage Improvements - These projects total \$12.9 million and are largely for infrastructure improvements to County maintained bridges, culverts and other street pavement, curbing and canal drainage projects.

Water Utilities - These projects total \$65.8 million including water and wastewater treatment plants, system improvements and the expansion of various existing facilities.

PALM BEACH COUNTY

CAPITAL PROJECTS BY TYPE

<u>PROJECT TYPE</u>	<u>ACTUAL 1993 - 94</u>	<u>BUDGET 1994 - 95</u>	<u>ESTIMATED 1994 - 95</u>	<u>BUDGET 1995 - 96</u>
Airports	\$15,795,454	\$49,224,574	\$10,834,474	\$61,845,922
County Buildings	11,632,969	66,424,055	15,395,078	84,762,953
Criminal Justice	17,188,468	57,052,522	7,032,186	52,479,659
Environmental Lands & Beachs	5,258,876	32,483,476	18,891,449	66,682,086
Fire/Rescue	1,040,375	9,235,669	995,248	8,751,492
Library	5,610,615	9,190,973	3,278,082	4,842,281
Mass Transportation	1,521,097	26,478,000	9,406,316	27,921,500
Parks	11,483,237	44,352,113	13,166,121	41,316,703
Roads	45,569,853	158,539,901	26,599,274	165,807,599
Street & Drainage Improvements	3,031,463	11,916,700	2,059,562	12,906,171
Water Utilities	<u>10,777,394</u>	<u>77,302,635</u>	<u>40,274,000</u>	<u>65,758,495</u>
TOTAL CAPITAL PROJECTS	<u>\$128,909,801</u>	<u>\$542,200,618</u>	<u>\$147,931,790</u>	<u>\$593,074,861</u>

FISCAL YEAR 1995 - 1996



SECTION E
DEBT SERVICE



DEBT SERVICE OVERVIEW

This section of the Budget Document provides comprehensive information regarding Palm Beach County's Debt Service (principal and interest related to long-term debt) for FY 1995-96, and in future years.

Bond Issues Outstanding

The following table shows that there are currently twenty-nine County bond issues outstanding. Five are General Obligation issues, sixteen are Non-Self Supporting Revenue bonds, and nine are Self-Supporting Enterprise issues. At original issue, these bonds totalled \$1,160.5 million. Including Solid Waste Authority, the total outstanding is thirty-four issues with an original issue value of \$1,722.1 million.

FY 1995-96 Debt Service

The next table shows that the FY 1995-96 funding requirement is \$89.0 million for County debt. This amount includes interest payments, principal, and fiscal charges on the debt.

Debt Service Requirements After FY 1995-96

The third table in this section summarizes Debt Service requirements after FY 1995-96, based on currently outstanding County bond issues. The amounts are as follows:

FY 1996-97	-	\$	88.4 million
FY 1997-98	-	\$	87.8 million
FY 1998-99	-	\$	85.8 million
FY 1999-00	-	\$	82.6 million
Future	-	\$	955.0 million

Ratios

The table in this section provides a variety of statistical information, expressing the County's Debt Service in terms of ratios. Based on these ratios, Palm Beach County is in a healthy debt capacity position.

**SUMMARY OF OUTSTANDING BOND ISSUES
AS OF OCTOBER 1, 1995**

<u>ISSUE</u>	<u>PURPOSE</u>	<u>AMOUNT ISSUED</u>	<u>ISSUE DATE</u>	<u>MATURITY DATE</u>	<u>AMOUNT OUTSTANDING</u>
<u>GENERAL OBLIGATION DEBT</u>					
50M ESL Bond, Series 1994	Acquisition of environmentally sensitive lands	\$ 50,000,000	12/20/94	12/1/14	\$ 48,585,000
50M ESL Bond, Series 1991	Acquisition of environmentally sensitive lands	50,000,000	10/15/91	10/1/06	25,305,000
Refunding Bonds, Series 1994A	To pay cost of issuance of Series A and B bonds	1,950,000	2/1/94	7/1/99	1,585,000
Refunding Bonds, Series 1994B	Refund outstanding Bond issue for acquisition and improvement of beach and park sites and acquisition of Environmentally Sensitive Lands	57,440,000	2/1/94	7/1/11	55,210,000
Refunding Bonds Series 1993	Refund 30M Park issue 1987 for Countywide regional park improvements	<u>23,375,000</u>	6/15/93	7/1/02	<u>19,480,000</u>
TOTAL - General Obligation Bonds		\$ <u>182,765,000</u>			\$ <u>150,165,000</u>

NON SELF SUPPORTING REVENUE BONDS

Improvement Bonds - 1967	Improvements to the County Home	\$ 2,500,000	10/1/67	10/1/97	\$ 320,000
Glades Health Facility Bonds	Construction and improvements to a Health Department clinic in the Glades	1,000,000	11/28/84	9/1/04	590,000
Pooled Financing (Sunshine Pool - 2 issues)	Land acquisition; construction and improvements to various general government and fire/rescue buildings	50,875,000	5/1/87	5/1/16	32,720,000
		10,000,000	5/31/88	7/1/04	7,000,000
First Municipal Loan Program	Design of Judicial Ctr & Detention Fac.	15,054,954	5/31/89	12/1/95	987,472
Criminal Justice Facilities Bonds-Series 1990	Construction of Judicial Center and Detention Facility	233,620,000	6/15/90	6/1/15	102,825,000
Airport Centre Rev Bonds-1992	Purchase Airport Center Building Complex	10,470,000	11/1/92	8/1/13	9,820,000
Sheriff Vehicle Loan-93	Purchase vehicles for Sheriff Dept.	2,700,000	4/1/93	4/1/96	465,000
Crim Justice Fac Refunding Bonds-Series 1993	Partial refunding of 233M issue series 1990 for construction of CJC facilities	117,485,000	5/15/93	6/1/11	116,830,000
Revenue Refunding Bonds-1993	Refund Series 1986 Public Improve. Bonds	26,515,000	4/1/93	10/1/06	22,930,000
Admin Complex Rev Ref-1993	Refund Public Building Corp Series 1986	22,245,000	5/5/93	6/1/11	20,535,000
Beach Acquisition Ref Refunding	Refund Beach Acquisition Series 1986	30,730,000	8/12/93	11/1/07	28,445,000
Crim Justice Facilities Bonds-Series 1994	Construction of Criminal Justice Facilities	26,380,000	4/1/94	6/1/15	25,880,000
Sheriff Vehicle Loan-94	Purchase vehicles for Sheriff Dept.	3,060,000	4/1/94	3/1/97	1,484,245
Public Improvement Rec. Fac. Rev Bonds, Ser 1994	Construction and development public Golf Course	8,585,000	7/15/94	7/1/14	8,585,000
Non-Ad Valorem Rev Bonds Series 1995	Purchase vehicles for Sheriff Dept. & computer equipment	<u>9,375,000</u>	1/31/95	1/1/99	<u>9,375,000</u>
TOTAL - Non Self Supporting Revenue Bonds		\$ <u>570,594,954</u>			\$ <u>388,791,717</u>

SUMMARY OF OUTSTANDING BOND ISSUES AS OF OCTOBER 1, 1995

<u>ISSUE</u>	<u>PURPOSE</u>	<u>AMOUNT ISSUED</u>	<u>ISSUE DATE</u>	<u>MATURITY DATE</u>	<u>AMOUNT OUTSTANDING</u>
<u>SELF SUPPORTING REVENUE BONDS</u>					
Water & Sewer System - 1984	Refund previous bond issues	\$ 56,745,000	8/1/84	10/1/96	\$ 1,325,000
Water & Sewer System Series 1985	Provide funding for buyout of South Palm Beach Utilities	18,645,000	6/13/85	10/1/11	15,845,000
Water & Sewer System - 1986	Refund portion of Series 1984	59,530,000	11/1/86	10/1/11	54,710,000
Water & Sewer System Series 1989	Provide funding to assist in financing five year capital improvement program	38,000,000	7/1/89	10/1/98	4,495,000
Water & Sewer Revenue - 1993B	Defease portion of series 1989 callable 10/1/98 in the amount of \$27,183,000.	29,875,000	8/31/93	10/1/09	29,315,000
Water & Sewer Revenue - 1993A	Provide funding for capital expansion of existing water & sewer systems	15,000,000	8/31/93	10/1/13	14,520,000
Airport System series 1989 Subordinated Indebtedness	Provide funding to pay expenses of Series 1991 Refunding Bonds	3,850,000	6/1/89	10/1/10	3,490,000
Airport System Series 1991	Refund portion of Series 1984	94,815,000	9/30/91	10/1/10	93,390,000
Airport System Revenue Bonds	Refund Series 84; Improvements to Palm Beach International Airport	<u>90,690,000</u>	2/1/92	10/1/14	<u>77,275,000</u>
Sub - Total - Direct County Self Supporting Debt		\$ <u>407,150,000</u>			\$ <u>294,365,000</u>
Solid Waste Authority Revenue Bonds Series 1984	Provide funding for capital expansion of existing disposal systems	\$ 320,000,000	12/24/84	7/1/10	\$ 293,925,000
Solid Waste Authority Revenue Bonds Series 1985	Provide funding for capital expansion of existing disposal systems. \$70,170,000 has been defeased and callable on 12/1/95.	100,000,000	12/1/85	12/1/95	4,090,000
Solid Waste Authority Revenue Bonds Series 1989	Provide funding for capital expansion of existing disposal systems	83,045,000	4/15/89	12/1/05	43,705,000
Solid Waste Authority Revenue Bonds, Series 1992	Refund portion of Series 1989: Retire 1991 bond anticipation note, provide capital funding	<u>58,510,000</u>	11/24/92	11/1/09	<u>58,510,000</u>
Sub - Total Solid Waste		\$ <u>561,555,000</u>			\$ <u>400,230,000</u>
TOTAL - Combined Self Supporting Revenue Bonds		\$ <u>968,705,000</u>			\$ <u>694,595,000</u>
SUB - TOTAL - ALL COUNTY DIRECT BUDGETARY CONTROLLED DEBTS		<u>1,160,509,954</u>			\$ <u>833,321,717</u>
TOTAL - COMBINED ALL BONDS		\$ <u>1,722,064,954</u>			\$ <u>1,233,551,717</u>

NOTE: Solid Waste Authority is responsible for the issuance and control of their debt requirements. As a result of a change in State law, the Palm Beach County Board of County Commissioners now has oversight responsibility over the Solid Waste Authority and accordingly, the Solid Waste Authority is now included in the County's Comprehensive Annual Financial Report.

PALM BEACH COUNTY

DEBT SERVICE SUMMARY BY FUNCTION

<u>FUND</u>	<u>Amount</u>	<u>General Government</u>	<u>Physical Environment</u>	<u>Transportation</u>	<u>Principal</u>
50M ESL, 1994	\$ 4,430,419	\$ 3,015,419			\$ 1,415,000
23.375M Ref of 30M Park	3,272,050	847,050			2,425,000
50M ESL Bonds, 1991	3,277,415	1,592,415			1,685,000
59.39M Refunding G094	5,217,008	2,562,008			2,655,000
6M Beach Acq '70/Int Sink	500	500			0
35M Beach Acq '78/Int Sink	1,000	1,000			0
Professional Sports Fac	2,275,823	1,445,823			830,000
\$2.5M I & S Bond Fund	172,430	17,430			155,000
Glades Health Facility	84,500	29,500			55,000
9.375M Revenue Bond	2,827,482	417,482			2,410,000
10.47M Airport Center	894,040	549,040			345,000
20.325M Judicial Ctr Garage	581,180	581,180			0
8.585M Okeeheelee Golf Course	620,058	475,058			145,000
30.73M Beach Bd Ref	2,980,774	1,290,774			1,690,000
26.515M Rev Refunding	2,757,455	1,092,455			1,665,000
233.6M Criminal Justice	12,343,285	6,848,285			5,495,000
117.485M CJC Refunding	6,486,143	6,141,143			345,000
26.38M CJC Completion	2,224,478	1,459,478			765,000
22.245M ADM Complex Ref	1,904,725	1,009,725			895,000
60.87M Sunshine Pool (1)	5,335,706	2,205,706			3,130,000
15.1M 1st Muni Loan	996,655	9,183			987,472
2.7M Sheriff Vehicle	473,058	8,058			465,000
3.06M Sheriff Vehicle	1,078,213	38,932			1,039,281
Water Utilities Bonds (4)	12,068,003		\$7,232,003		4,836,000
Airport Bonds (2)	16,739,300			\$12,264,300	4,475,000
SUB-TOTAL DIRECT COUNTY	89,041,700	31,637,644	7,232,003	12,264,300	37,907,753
Solid Waste Authority (3)	45,160,155		31,365,155		13,795,000
TOTAL COMBINED	\$ 134,201,855	\$ 31,637,644	\$ 38,597,158	\$ 12,264,300	\$ 51,702,753

NOTE: The expenditures included in the General Government column represent only interest payments and fiscal charges on general obligation and non self-supporting debt.

The expenditures in the Physical Environment and the Transportation columns represent interest payments and fiscal charges on self-supporting debt. Solid Waste Authority is added due to reporting entity concept.

The expenditures included in the Principal column represent payments of principal only for any County bonds.

(1) Two borrowings

(3) Four borrowings

(2) Three borrowings

(4) Six borrowings

FISCAL YEAR 1995 - 1996

PALM BEACH COUNTY

DEBT SERVICE REQUIREMENTS AFTER FY 1995 - 96

<u>FISCAL YEAR</u>	<u>GENERAL OBLIGATION</u>	<u>NON SELF SUPPORTING REVENUE</u>	<u>SELF SUPPORTING REVENUE</u>	<u>SUB-TOTAL DIRECT COUNTY DEBT</u>	<u>SOLID WASTE AUTHORITY</u>	<u>TOTAL DEBT</u>
1996-97	\$16,200,429	\$43,727,607	\$28,514,080	\$88,442,116	\$45,637,560	\$134,079,676
1997-98	16,194,655	43,079,597	28,485,859	87,760,111	45,926,852	133,686,963
1998-99	16,204,181	41,026,278	28,547,159	85,777,618	46,249,433	132,027,051
1999-00	15,790,269	38,427,695	28,614,864	82,832,828	46,524,875	129,357,703
2000-01	15,781,775	38,331,636	28,467,736	82,581,147	46,846,031	129,427,178
FUTURE	<u>133,661,710</u>	<u>471,786,033</u>	<u>349,518,289</u>	<u>954,966,032</u>	<u>420,034,432</u>	<u>1,375,000,464</u>
TOTAL	<u>\$213,833,019</u>	<u>\$676,378,846</u>	<u>\$492,147,987</u>	<u>\$1,382,359,852</u>	<u>\$651,219,183</u>	<u>\$2,033,579,035</u>

Note: This table includes only principal and interest on currently outstanding bond issues.

General Obligation Debt refers to tax supported bond issues.

Non Self Supporting Revenue Debt refers to those bond issues which are supported from specific revenue sources other than property taxes or enterprise earnings. Examples of this category would include pledges of gas taxes, sales tax revenue, State revenue sharing or other non ad valorem revenues.

Self Supporting Debt refers to the bonds of the County's enterprise operations which generate sufficient revenues to satisfy their own debt service needs. This category includes the County Airport and Water Utilities. Solid Waste Authority (another Enterprise operation) is added due to the reporting entity concept.

DEBT SERVICE RATIOS

RATIOS

The following table describes various debt ratios used to present and analyze the debt position and capabilities of the County.

NET TAX SUPPORTED DEBT TO TAXABLE PROPERTY VALUES

The first significant ratio is the ratio of net tax supported debt to taxable property values. This ratio indicates the proportion of tax supported debt (general obligation or voted debt), net of any debt service reserves, to the taxable values that can be assessed to support that debt.

Ratios in the range of 3% to 5% are considered acceptable. Palm Beach County currently has a ratio of .26%.

NET TAX SUPPORTED DEBT PER CAPITA

The second significant ratio is net tax supported debt per capita. This ratio indicates the net amount of tax support debt per person in the County.

Generally, per capita debt ratios of \$300 to \$500 are considered acceptable. Palm Beach County currently has a ratio of less than \$150 per person for currently outstanding bond issues.

OTHER RATIOS

Two other significant ratios are the ratio of the annual debt service on tax supported debt to total government operating expenses; and, the ratio of the annual debt service on non-self-supporting revenue bonds to total governmental operating expenses.

These ratios indicate what proportion of the annual budget is going to debt service for governmental operations. The budget sum of these two ratios should be less than 10% to be considered acceptable. The sum of these two ratios for Palm Beach County is currently 10.9% due to new issues for Environmentally Sensitive Lands but will gradually decrease as older issues are retired.

In summary, Palm Beach County continues to be in a very strong debt capacity position and appears to have untapped borrowing power for the future.

PALM BEACH COUNTY

DEBT SERVICE DATA

	FY 1993/94 Actual	FY 1994/95 Estimated	FY 1995/96 Budget	FY 1996/97 Projected	FY 1997/98 Projected	FY 1998/99 Projected	FY 1999/00 Projected
Tax Supported Debt Outstanding (Net)	\$108,105,000	\$150,165,000	\$141,985,000	\$133,465,000	\$124,585,000	\$115,300,000	\$106,000,000
Taxable Values (in \$1000's)	\$51,358,970	\$52,633,481	\$54,927,121	\$57,327,121	\$60,227,121	\$63,127,121	\$66,027,121
Ratio of Net Tax Supported Debt to Taxable Values	0.21%	0.29%	0.26%	0.23%	0.21%	0.18%	0.16%
Population Estimates	937,190	956,562	979,519	1,003,028	1,027,101	1,051,751	1,074,400
Net Tax Supported Debt per Capita	\$115	\$157	\$145	\$133	\$121	\$110	\$99
General Operating Expenditures	\$483,448,097	\$509,318,396	\$543,918,862	\$565,675,616	\$588,302,641	\$611,834,747	\$636,308,137
Annual Debt Service Tax Supported Debt	\$8,018,665	\$13,121,132	\$16,198,392	\$16,200,429	\$16,194,655	\$16,204,181	\$15,790,269
Ratio of Annual Debt Service on Tax Supported Debt to General Operating Expenditures	1.7%	2.6%	3.0%	2.9%	2.8%	2.6%	2.5%
Annual Debt Service Non Self- Supporting Revenue Bond Debt	\$34,599,812	\$41,273,903	\$44,036,005	\$43,727,607	\$43,079,597	\$41,026,278	\$38,427,695
Ratio of Annual Debt Service on Non Self-Supporting Revenue Bond Debt to General Operating Expenditures	7.2%	8.1%	8.1%	7.7%	7.3%	6.7%	6.0%



SECTION F
APPENDICES



DESCRIPTION OF REVENUES BY TYPE**CURRENT AD VALOREM TAXES**

Property taxes computed as a percentage of the value of the real property or personal property.

LICENSES, PERMITS, AND OTHER TAXES

Revenue derived from the issuance of local licenses, permits and other taxes. Licenses include both professional and occupational licenses; permits consist of building and various other permits; other taxes consist of user-type taxes, franchise fees and delinquent ad valorem taxes.

INTER-GOVERNMENTAL REVENUES

This group of accounts includes all revenues received from federal, state and other local governmental sources in the form of grants, shared revenues and payments-in-lieu-of-taxes.

CHARGES FOR SERVICES

This series of accounts includes all revenues stemming from charges for current services excluding revenues of internal service funds.

FINES & FORFEITURES

This group of accounts includes revenues received from fines and penalties imposed for the commission of statutory offenses, violations of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees.

MISCELLANEOUS REVENUE

Revenue from sources not otherwise provided for in the preceding categories. These include interest earnings, rents and royalties, special assessments, sale and compensation for loss of fixed assets, sale of surplus materials and contributions from private sources.

BALANCES FORWARD, TRANSFERS AND OTHER

Amounts received by the County which are not additions to the assets of the government as a whole, although they may be to the receiving fund. These items include inter-fund transfers and inter-fund reimbursements, except the receipts of an internal service fund. This category also includes fund balances carried over from the previous year.

INTRA-GOVERNMENTAL REVENUES

Those revenues derived from goods and services furnished by central service agencies of the County to other departments and funds.

DESCRIPTION OF EXPENDITURES BY PROGRAM**GENERAL GOVERNMENT**

A major class of services provided by the legislative, judicial and administrative branches of County government as a whole. This classification encompasses the Board of County Commissioners, administration (including central service staff departments), auditing, property appraiser, tax collector, finance, legal, planning, judicial, supervisor of elections, and various other general government services.

PUBLIC SAFETY

A major category of services provided by the County for the security of persons and property. This category includes law enforcement, fire control, detention and/or correction, protective inspections, emergency and disaster relief services, ambulance and rescue services, medical examiner, consumer affairs and all other costs primarily related to public safety.

PHYSICAL ENVIRONMENT AND UTILITIES

The cost of services provided by the County for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Services include water and sewage, mosquito and aquatic plant control, sand transfer and beach restoration, soil conservation and agriculture, and all other services related to the physical environment.

TRANSPORTATION

Costs of services provided by the County for the safe and adequate flow of vehicles, travelers and pedestrians. This category includes the County Transportation Trust, the Transportation Authority, the Department of Airports, and various funds associated with the construction and maintenance of roads within the County Road Program.

ECONOMIC ENVIRONMENT

The cost of providing services which develop and improve the economic condition of the community and its citizens. Services included are industry development, veterans services, housing and community development, and all other costs primarily related to economic environment.

HEALTH AND HUMAN SERVICES

The cost of providing services for the care, treatment and control of human illness, injury or handicap, and for the welfare of the community as a whole and its individuals. Expenditures classified under this function include hospital services, health care, animal regulation, homes for the infirm, mental health, welfare, retardation, and other human services.

CULTURE AND RECREATION

The cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors. This category includes libraries, parks and related programs, cultural services, special events and special recreational facilities.

INTERNAL SERVICES

Those expenses incurred exclusively by internal service funds in providing goods and services to user departments or agencies. This category includes motor pool, employee health insurance, casualty self-insurance, workers' compensation, information system services and graphics.

TRANSFERS, RESERVES AND OTHER

This is a basic account category to provide for disbursements which are not classified as expenditures. Included in this group are inter-fund transfers, reserves, redemption of long and short-term debts and transfers between the Board of County Commissioners and Constitutional Officers.

DESCRIPTION OF EXPENDITURES BY OBJECT**PERSONAL SERVICES**

Expense for salaries, wages and related employee benefits provided for all persons employed by the County whether on full-time, part-time, temporary or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, life and health insurance, workers' compensation, unemployment compensation insurance and any other similar direct employee benefits.

OPERATING EXPENSES

Includes expenditures for goods and services which primarily benefit the current period and are not defined as personal services or capital outlays. Examples include professional services, accounting and auditing, other contractual services, travel and per diem, communications, utilities, rentals and leases, repair and maintenance, promotional activities, office supplies, operating supplies, road material and supplies, books, publications, subscriptions, memberships, and other current charges not otherwise classified.

CAPITAL OUTLAY

Outlays for the acquisition of or addition to fixed assets. This includes land, buildings, improvements other than buildings, machinery and equipment, and construction in progress.

DEBT SERVICE

Outlays for debt service purposes including principal, interest and other debt service costs.

GRANTS AND AIDS

Includes all grants, subsidies and contributions to other governmental agencies and private organizations excluding transfers to agencies within the same governmental entity.

NON-OPERATING

Includes all transfers between funds which do not represent operating expenditures including transfers between the Board of County Commissioners, the Constitutional Officers and other taxing authorities. This category also includes all reserves.

BUDGET PREPARATION CALENDAR

DATE	ACTIVITY	PARTICIPANTS
January 13– January 27	Update CIE/Tax Requirements and calculate adjusted budget	OFMB
January 27	SWA Disposal Fee budget estimates due.	OFMB Solid Waste Authority
February 3	Distribution of Narrative and Performance Measure Instructions.	OFMB
February 3– March 3	Development of Narrative and Performance Measure information.	Departments/Divisions Constitutional Officers
February 17	Distribution of Budget Manual and related forms/printouts to Departments and Agencies.	OFMB
February 20– March 31	Development of Departmental estimates for current year and budget requests for subsequent year (revenues and operating expenditures);	Departments/Divisions
February 24– March 17	Development of Non-Departmental revenue estimates for current year and projections for subsequent year.	OFMB
March 3	Submission of Narrative and Performance Measure information to OFMB.	Departments/Divisions Constitutional Officers
March 6– March 31	Review of Narrative and Performance Measure information.	OFMB
March 17	Submission of Risk Management and Motor Pool Budgets to OFMB.	Risk Management Fleet Management
March 17– March 31	Submission of departmental operating budget information to OFMB (including on-line input by departments): – Department Group 1 – due March 17 – Department Group 2 – due March 24 – Department Group 3 – due March 31	Departments/Divisions
March 18– March 31	Forwarding of specific requests to proper Departments for technical review: – data processing requests to ISS – facility improvement requests to Facility Mgmt. – telephone requests to Communications Division – new vehicle requests to Fleet Management Div.	OFMB

BUDGET PREPARATION CALENDAR

DATE	ACTIVITY	PARTICIPANTS
March 20– April 14	Analysis of budget requests/recommendation of funding levels.	OFMB
April 17– May 8	Calculation of tax requirements and completion of overall budget review.	OFMB
May 10– May 12	Meetings with Management Team to discuss and finalize Budget Strategies.	County Administrator Management Team
June 12	BOARD WORKSHOPS -- Discussion of Budget Strategies.	BCC County Administrator OFMB Departments/Divisions
June 1	Estimate of assessed property value provided to the Board. (F.S. 200.065 (7))	Property Appraiser
June 1	Submission of Property Appraiser's budget request: – to State Department of Revenue – to BCC. (F.S. 195.087 (1)(a))	Property Appraiser
June 1	Submission of Constitutional Officers' budget requests.	Sheriff Clerk of Courts Supervisor of Elections
June 12– June 22	Completion of draft "Tentative Budget" document.	OFMB
June 24– June 25	OFMB review of draft Tentative Budget document.	OFMB
June 28	Submission of draft Tentative Budget document to County Administrator.	OFMB
June 30	Submission of Tentative Budget to Board by the County Budget Officer (County Administrator). (F.S. 129.03 (3))	County Administrator OFMB
July 1	Certification of taxable property values to Board. (F.S. 193.023 (1); 200.065 (11))	Property Appraiser

BUDGET PREPARATION CALENDAR

DATE	ACTIVITY	PARTICIPANTS
July 5 July 13	BOARD WORKSHOPS -- Recommended Tentative budget and tentative millages.	BCC County Administrator Asst. Co. Administrators OFMB Departments/Divisions Constitutional Officers
July 15	Tentative budget amendments to Property Appraiser's budget from Department of Revenue: - to Property Appraiser - to BCC. (F.S. 195.087 (1)(a))	Department of Revenue
July 18	BOARD MEETING -- Setting of Tentative Millages for Certification to Property Appraiser.	BCC OFMB
July 21	Notification to Property Appraiser of proposed millage rate, rolled back rate, and date, time and place of First Public Hearing. (F.S. 200.065 (2)(b))	OFMB
July 28-- August 25	Summarize Board directions during Workshops into an "Adopted Tentative" Budget for First Public Hearing.	OFMB
August 1	Submission of Tax Collector's budget request: - to State Department of Revenue - to BCC. (F.S. 195.087 (2))	Tax Collector
August 15	Property Appraiser's budget: - BCC comment period ends - Final budget amendments from Dept. of Revenue. (F.S. 195.087 (1)(a))	BCC OFMB Property Appraiser Department of Revenue
August 22	Mailing of Notices of Proposed Property Taxes and First Public Hearing Date (i.e., "TRIM" Notice). (F.S. 200.065 (2)(b))	Property Appraiser
August 28-- September 11	Development of approved equipment list for upcoming fiscal year.	OFMB
September 7 (7:00 p.m.)	FIRST PUBLIC HEARING -- Adopt proposed millages and amended tentative budget. (F.S. 200.065 (2)(c))	BCC County Administrator OFMB

BUDGET PREPARATION CALENDAR

DATE	ACTIVITY	PARTICIPANTS
September 12	Submission to newspaper of advertisements of Second Public Hearing and Budget Summary Statement	OFMB
September 15	Submission of approved equipment list for upcoming fiscal year to Purchasing and ISS.	OFMB
September 18	Publication of newspaper advertisements of Second Public Hearing and Budget Summary Statement. (F.S. 129.03 (3)(b); 200.065 (2)(d) and (3)(l))	OFMB
September 21 (7:00 p.m.)	SECOND PUBLIC HEARING -- Adopt final millages and budget. (F.S. 200.065 (2)(d))	BCC County Administrator OFMB
September 22	Submission of approved millage levy resolution and budget to Property Appraiser, Tax Collector, and Department of Revenue. (F.S. 200.065 (4))	OFMB
September 29	Submission of additional approved equipment list for upcoming fiscal year to Purchasing and ISS.	OFMB
October 1	Beginning of new fiscal year.	
N/A	Certification of final taxable values. (F.S. 200.065 (5))	Property Appraiser
N/A	Adjustment to adopted millage rate (if greater than +/- 3%). (F.S. 200.065 (5))	OFMB
October 2-- November 18	Update and print adopted Budget Documents.	OFMB
October 2	Certification of Compliance submitted to Department of Revenue. (F.S. 200.068)	OFMB
December 8	Submission of Budget Documents to GFOA Awards Program.	OFMB





Board of County Commissioners

Ken L. Foster, Chairman

Burt Aaronson, Vice Chairman

Karen T. Marcus

Carol A. Roberts

Warren H. Newell

Mary McCarty

Maude Ford Lee

County Administrator

Bob Weisman, P.E.

PALM BEACH COUNTY, FLORIDA